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REVENUE AND FINANCE
1961, 1962, 1963, 1964, 1965
FROM 1961 until moved to December 1965

PROVINCIAL CONFERENCE
1965

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D

Canada, Dominion - Provincial
Conference, 1955

COMPARATIVE STATISTICS OF PUBLIC FINANCE

**Federal, Provincial and Municipal
Governments of Canada**

Volume I [△] 4

REVENUE AND EXPENDITURE

1945, 1951, 1952, 1953, 1954, 1955

(Fiscal years ended nearest to December 31st)

FEDERAL - PROVINCIAL CONFERENCE

1955

628163

31.1.56

1945, 1951, 1952, 1953, 1954, 1955

VOLUME IErrata and Addenda

<u>Page</u>	<u>Table</u>	<u>Item</u>	<u>Year</u>	
2	-	-	-	Heading should read "Section III. Provincial Governments - Concluded".
7	1	10	1952	Municipal should read - Total should read 200,549
7	1	12	1952	Municipal should read 29,749 Total should read 835,616.
11	3	2	1952	Add footnote reference "3". Footnote 3 should read "Includes \$45,000,000 in 1952 and \$46,786,000 in 1953, provincial corporation income tax ----- agreements".
30 49	20 41	29) 2)	1945	Not identifiable in municipal revenue. Was treated as a specific grant and offset against expenditure item "Highways, roads and bridges". (Table 56, item 10)
30 49	20 41	29) 2)	1951	Special contribution to City of Quebec classified as "Subsidies" in provincial expenditure; received in calendar year 1952 and classified in municipal revenue as a specific grant which was offset against expenditure item "General Government".
32	22	27	1954	Excludes approximately \$7,000,000 additional revenue anticipated by the provincial treasurer when presenting the Further Supplementary Estimates referred to below.
33	23	10	1954	Excludes special legislative grants to school boards of \$3,500,000 which formed part of the Further Supplementary Estimates of the province.

1945, 1951, 1952, 1953, 1954, 1955

VOLUME IErrata and Addenda - Concluded

<u>Page</u>	<u>Table</u>	<u>Item</u>	<u>Year</u>	
33	23	29	1954	Excludes special assistance grants to municipalities of \$3,750,000 for welfare services and works projects as per Further Supplementary Estimates.
33	23	32	1954	Excludes \$7,250,000 Further Supplementary Estimates.
49	42	2)	1954	Excludes Further Supplementary Estimates as referred to above.
49	42	10)		
51	46	4	-	Add footnote reference "3" to the descriptive.
59	55	11	1951 to 1955	Some grants were paid but were not identifiable in municipal revenue as "Grants in lieu of taxes".
60	57	12	1954	Includes approximately \$5,800,000 specific grants. Lack of detail precludes offset against expenditure (Table 58).
60	57	12	1955	Includes approximately \$6,000,000 specific grants similar to the above. Also includes \$3,750,000 special assistance grants for welfare and works projects paid in March, 1955. (Applicable to 1955 municipal fiscal year and 1954 provincial fiscal year).

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INTRODUCTION

This document contains comparative statistics of public finance for the federal, provincial and municipal governments covering the fiscal years ended nearest to December 31 st, 1945, and 1951 to 1955 inclusive. The data are given on a combined basis for all levels of government and also in comparative form for each level of government. For convenience, the tables have been divided into four sections as follows:

- Section I — All governments combined
- Section II — Government of Canada
- Section III — Provincial Governments
- Section IV — Municipal Governments

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreement at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal data have been analyzed and presented in a form comparable thereto to the extent applicable. Further details concerning the bases of presentation may be obtained by reference to the official publications of the Dominion Bureau of Statistics dealing with provincial and municipal government finance statistics.

The statistics for the federal and provincial governments are based on final information contained in the official Public Accounts which have been issued to date up to and including 1953, which covers the fiscal years ended March 31st, 1954. The 1954 data have been compiled from preliminary information for the fiscal years ended March 31st, 1955, as contained in budget speeches and other related official documents. Similarly, the 1955 data are based on official estimates of the federal and provincial governments for the fiscal year ending March 31 st, 1956.

In the case of municipal governments these data are based primarily on official published reports of provincial departments of municipal affairs supplemented by information from individual municipal reports and from interim returns filed with the Dominion Bureau of Statistics by selected municipalities in each province. As not all of the 1954 statistics are available at this time, some factors for most provinces have had to be estimated. Similarly the 1955 data for municipal governments are estimates based on interim returns and on projections of the latest final figures in relation to general trends reflected in the preliminary reports which have been filed for that year.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Education expenditure is included at the

amount of local taxation plus capital expenditure, less debt service which appears under debt charges, except for minor amounts which cannot be identified.

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy, as well as business taxes. There is no taxation of property for education levied by municipalities in Newfoundland. Grants in lieu of property taxes paid by the federal or provincial governments in respect of general government owned properties are shown separately on tables dealing with municipal revenues. Grants in lieu of property taxes from federal and provincial enterprises have been included under taxation, as many municipalities report them there as a result of statutory or regulatory direction and the amount separately reported would not be indicative of the actual situation.

Supplementing the revenue and expenditure statements are special statements showing transfer payments between the federal and provincial and provincial and municipal governments, as the case may be. These data are analyzed according to the nature or purpose of the expenditure by each government concerned. Such transfer payments are comprised principally of two types of expenditure, namely, those in the nature of general grants or subsidies including the federal-provincial tax rental payments, which are not related to or predicated on expenditures for any particular service or function, and secondly, specific grants or subsidies which are directly related to the cost of or expenditure on particular services rendered by the receiving government.

In this presentation only the general grants, subsidies and tax rental payments are reflected in the revenue of the receiving government. All other transfer payments are deducted from the expenditures of the receiving government to which they are related. Similarly, institutional revenues and interest earnings have been deducted from related expenditures. Thus the expenditure tables reflect the "net" cost of the various services to each level of government.

Expenditures on capital account for the construction or acquisition of property, public works and other projects are combined with budgetary expenditures. Receipts in respect of such capital account transactions such as grants, contributions or other recoveries of amounts expended are also deducted from related expenditures.

Provision for debt retirement including both principal instalments as well as sinking fund provisions have been omitted from expenditure totals and the amounts omitted are reflected at the foot of each table affected.

Reference to the tables reconciling total revenues and expenditures appearing in the Public Accounts of the federal and provincial governments with the statistics appearing herein will reveal these and other adjustments.

It should be noted also that the statistics for all governments combined, include only revenues derived from the public and expenditures on services to the public. Intergovernmental transfer payments, as above described are excluded in all

instances, including both grants or subsidies for general purposes, as well as those for specific purposes. This is necessary to avoid duplication and to permit review of the relevant position of each level of government in light of its respective taxing and revenue producing power and authority.

These statistics were prepared in the Public Finance and Transportation Division of the Dominion Bureau of Statistics.

The following symbols have been used in the tables:

- to indicate nil or amounts under \$500.
- .. to indicate figures not available.

SECTION I
ALL GOVERNMENTS

TABLE 1. Net General Revenue - All Governments
Excluding Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

Source		1945				1951				1952				1953				1954 ¹				1955 ²			
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
No.																									
	Taxes																								
1	Corporations.....	—	722	—	722	—	25,464	—	25,464	—	14,494	—	14,494	—	17,019	—	17,019	—	16,700	—	16,700	—	17,250	—	17,250
	Income																								
2	Corporations.....	644,530	91	—	644,621	1,141,200	162,992	—	1,304,192	1,321,940	64,946	—	1,386,886	1,293,573	49,110	—	1,342,683	1,054,000	48,340	—	1,102,340	1,103,000	48,540	—	1,151,540
3	Individuals.....	686,586	340	—	686,926	976,988	65	—	977,053	1,225,276	13	—	1,225,289	1,278,356	3	—	1,278,359	1,277,000	25,000	—	1,302,000	1,251,000	27,000	—	1,278,000
4	Withholding.....	28,310	—	—	28,310	55,017	—	—	55,017	53,674	—	—	53,674	53,761	—	—	53,761	61,000	—	—	61,000	65,000	—	—	65,000
5	Real and personal property.....	—	5,636	277,669	283,305	—	7,344	530,787	538,131	—	7,452	599,798	607,250	—	6,363	651,047	657,410	—	7,250	714,379	721,629	—	6,905	765,374	772,279
6	Succession duties.....	21,448	24,727	—	46,175	38,208	34,189	—	72,397	38,071	32,725	—	70,796	39,137	31,133	—	70,270	42,000	36,033	—	78,033	45,000	30,010	—	75,010
7	Customs duties and other import taxes.....	128,877	—	—	128,877	346,365	—	—	346,365	389,442	—	—	389,442	407,312	—	—	407,312	393,000	—	—	393,000	410,000	—	—	410,000
	Excise duties and sales taxes:																								
8	Alcoholic beverages.....	89,904	1,385	—	91,289	118,685	1,615	—	120,300	126,368	1,765	—	128,133	132,453	1,794	—	134,247	130,718	1,810	—	132,528	136,020	1,760	—	137,780
9	Amusements and admissions.....	15,575	6,790	1,096	23,461	—	19,070	1,687	21,657	—	21,394	1,846	23,240	—	23,089	1,887	24,976	—	22,525	2,279	24,804	—	20,689	2,014	22,703
10	Motor fuel and fuel oil.....	29,836	59,566	—	89,402	—	181,827	—	181,827	—	200,549	29,749	230,298	—	223,848	—	223,848	—	237,173	—	237,173	—	241,870	—	241,870
11	Tobacco.....	168,034	5,635	—	173,669	206,516	9,830	—	216,346	219,068	11,411	—	230,479	209,635	14,025	—	223,660	212,545	13,845	—	226,390	190,580	14,125	—	205,105
12	General sales.....	212,248	20,827	8,916	241,991	597,769	90,675	27,774	716,218	704,899	100,968	—	805,867	732,527	108,263	33,863	874,653	719,000	128,705	38,603	884,308	743,000	127,890	44,007	914,897
13	Other commodities and services.....	151,840	1,716	207	153,763	192,126	4,162	596	196,884	162,665	4,337	673	167,675	181,874	4,652	715	187,241	138,600	4,592	400	143,592	141,500	4,495	730	146,725
14	Other taxes.....	24,830	3,294	3,943	32,067	18,167	27,598	9,622	55,387	24,348	27,375	13,549	65,272	14,442	27,000	12,971	54,413	15,500	13,758	14,772	44,030	17,000	12,263	15,838	45,101
15	Total taxes.....	2,202,018	130,729	291,831	2,624,578	3,691,041	565,731	570,466	4,827,238	4,265,751	487,429	645,615	5,398,795	4,343,070	506,299	700,483	5,549,862	4,043,363	553,731	770,433	5,367,527	4,102,500	552,797	827,963	5,483,260
	Privileges, licences and permits:																								
16	Liquor control and regulation.....	10	19,963	—	19,973	11	28,362	—	28,373	11	30,850	—	30,861	11	31,831	—	31,842	..	32,030	—	..	..	28,454	—	..
17	Motor vehicle.....	48	31,781	—	31,829	270	72,594	—	72,864	309	80,911	—	81,220	349	88,172	—	88,521	..	91,752	—	..	..	95,321	—	..
18	Other.....	11,638	46,788	6,341	64,767	15,654	139,456	12,572	167,682	16,931	169,959	13,864	200,754	12,935	211,107	15,730	239,772	..	190,783	16,662	..	..	180,700	16,395	..
19	Total privileges, licences and permits.....	11,696	98,532	6,341	116,569	15,935	240,412	12,572	268,919	17,251	281,720	13,864	312,835	13,295	331,110	15,730	360,135	..	314,565	16,662	331,227 ³	..	305,475	16,395	321,870 ³
	Contributions from own government enterprises:																								
20	Liquor profits.....	—	80,422	—	80,422	—	115,053	—	115,053	—	125,579	—	125,579	—	124,262	—	124,262	—	123,340	—	123,340	—	119,460	—	119,460
21	Other contributions.....	89,876	59	17,074	107,009	39,666	3,429	29,095	72,190	53,259	3,725	30,903	87,887	61,007	3,595	32,441	97,043	73,565	3,400	32,024	108,989	..	3,400	33,623	..
22	Total contributions from own government enterprises.....	89,876	80,481	17,074	187,431	39,666	118,482	29,095	187,243	53,259	129,304	30,903	213,466	61,007	127,857	32,441	221,305	73,565	126,740	32,024	232,329	..	122,860	33,623	156,483 ³
23	Other revenue.....	78,347	12,017	29,943	120,307	40,591	24,399	48,127	113,117	56,038	25,486	47,129	128,653	61,137	28,152	62,108	151,397	85,228	26,399	63,432	175,059	390,000	27,099	70,913	488,012
24	Total net general revenue excluding inter-government transfers.....	2,381,937	321,759	345,189	3,048,885	3,787,233	949,024	660,260	5,396,517	4,392,299	923,939	737,511	6,053,749	4,478,509	993,418	810,762	6,282,689	4,202,156	1,021,433	882,551	6,106,142	4,492,500	1,008,231	948,894	6,449,625

1. Preliminary in the case of Federal and Provincial; estimated for Municipal.

2. Estimated.

3. Excludes "Federal" which is not available and is included in item 23.

TABLE 2. Net General Expenditure - All Governments
Excluding Inter-government Transfers
for the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945				1951				1952				1953				1954 ¹				1955 ²				
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	
1	Defence services	1,717,158	—	—	1,717,158	1,419,921	—	—	1,419,921	1,919,175	—	—	1,919,175	1,831,402	—	—	1,831,402	1,749,924	—	—	1,749,924	1,798,302	—	—	1,798,302	1
2	Veterans' pensions and other benefits	405,782	—	—	405,782	209,396	—	—	209,396	234,319	—	—	234,319	232,474	—	—	232,474	236,336	—	—	236,336	247,909	—	—	247,909	2
3	Health:																									
3	Hospital care	1,512	39,016	..	..	17,484	151,511	..	..	19,557	186,523	..	..	19,108	182,466	..	..	19,334	204,368	..	..	25,479	209,961	..	..	3
4	Other health	3,644	8,984	..	..	24,326	21,991	..	..	26,241	25,478	..	..	31,029	26,790	..	..	35,755	31,237	..	..	36,094	34,175	..	..	4
5	Total health	5,156	42,000	20,662	67,818	41,810	173,502	40,914	236,226	45,798	192,061	51,750	289,549	50,137	209,256	51,321	310,714	55,089	235,605	62,564	333,258	61,513	244,136	67,558	373,207	5
6	Social Welfare:																									
6	Aid to aged persons	41,335	19,051	..	..	156,144	39,602	..	..	342,380	33,138	..	..	359,375	34,686	..	..	374,717	42,191 ³	..	..	389,816	45,351 ³	..	..	6
7	Aid to unemployed and unemployables	18,762	3,583	..	..	54,126	14,387	..	..	56,305	12,757	..	..	56,746	15,830	..	..	60,914	18,886	..	..	67,598	17,859	..	..	7
8	Family allowances	174,353	—	—	174,353	322,317	336,496	—	—	336,496	352,514	—	—	352,514	369,152	—	—	369,152	386,343	—	—	386,343	—	—	386,343	8
9	Labour	11,233	1,048	—	12,281	1,856	2,694	—	4,550	2,612	2,805	—	5,417	1,831	3,116	—	4,947	1,904	.. ⁴	—	..	2,090	.. ⁴	—	..	9
10	Other social welfare	4,314	17,108	..	..	10,747	35,387	..	..	9,734	45,958	..	..	9,858	49,855	..	..	12,140	54,609	..	..	11,684	56,813	..	..	10
11	Total social welfare	249,997	40,790	15,530	306,317	545,200	92,040	24,659	661,899	747,527	94,698	26,583	888,788	782,324	103,487	27,078	812,889	818,827	115,686	34,098	968,604	857,531	120,823	37,180	1,014,734	11
12	Education	8,459	70,060	107,862	186,381	19,198	196,029	283,149	498,376	19,104	221,016	330,914	571,034	19,592	233,767	377,795	631,154	20,041	259,057	427,688	706,786	25,213	299,728	457,289	782,230	12
13	Transportation and communications	45,087	78,253	47,398	170,738	133,625	301,459	122,768	557,852	138,535	369,778	146,795	655,108	156,101	355,273	166,864	678,238	193,056	389,232	205,719	788,007	189,008	432,232	214,396	835,636	13
14	Natural resources and primary industries	140,873	37,371	—	178,244	114,619	87,509	—	202,128	160,420	96,811	—	257,231	169,731	103,735	—	273,466	153,933	108,977	—	262,910	149,534	118,407	—	267,941	14
15	Debt charges (excluding debt retirement)	403,981	56,165	29,215	489,361	419,701	57,511	35,581	512,793	384,708	57,986	39,134	481,828	404,682	53,196	45,345	503,223	444,503	58,881	49,274	552,658	488,642	56,751	55,069	598,462	15
16	Other expenditures:																									
16	General government	62,554	21,571	40,286	124,411	239,924	45,230	55,151	340,305	167,473	47,625	62,134	277,232	202,654	51,506	73,330	327,490	201,625	..	82,652	..	215,728	..	92,460	..	16
17	Protection of persons and property	33,555	20,743	43,418	97,716	40,830	60,438	102,133	203,401	45,356	56,962	103,378	215,696	47,080	76,818	111,196	235,094	61,140	..	128,074	..	61,416	..	138,803	..	17
18	International cooperation and assistance	959,653	—	—	959,653	28,965	—	—	28,965	31,179	—	—	31,179	32,614	—	—	32,614	25,900	—	—	25,900	33,578	—	—	32,578	18
19	Other	381,424	9,193	39,049	429,666	91,531	38,455	121,743	251,729	87,511	35,840	146,691	270,042	118,743	42,714	157,247	318,704	131,504	..	235,150	..	289,383	..	229,926	..	19
20	Total other expenditures	1,437,186	51,507	122,753	1,611,446	401,250	144,123	279,027	824,400	331,519	150,427	312,203	794,149	401,091	171,038	341,773	913,902	420,169	202,387	445,876	1,068,432	600,105	197,567	461,189	1,258,861	20
21	Total net general expenditure excluding inter-government transfers	4,413,679	376,146	343,420	5,133,245	3,304,720	1,052,173	786,098	5,142,991	3,981,105	1,182,677	907,379	6,071,161	4,047,534	1,229,752	1,010,176	6,287,462	4,091,878	1,369,825	1,225,212	6,686,915	4,415,757	1,468,864	1,292,681	7,177,882	21
22	Debt retirement excluded from above	—	16,915	31,929	48,844	—	86,418	58,866	145,284	—	112,996	63,968	176,964	—	81,270	74,867	156,137	—	61,958	84,217	146,175	—	61,713	93,583	155,296	22

1. Preliminary in the case of Federal and Provincial; estimated for Municipal.

2. Estimated.

3. In 1954 and 1955 included aid to blind persons.

4. In 1954 and 1955 included in "other social welfare".

SECTION II
GOVERNMENT OF CANADA

TABLE 3. Net General Revenue — Government of Canada
for the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 ¹	1955 ²
	Taxes:						
1	Corporations	—	—	—	—	—	—
	Income:						
2	Corporations	644,530	1,141,200 ^{6, 5, 4}	1,321,940 ⁴	1,293,573 ^{4, 3}	1,054,000 ⁴	1,103,000 ⁴
3	Individuals	686,586	976,988 ^{4, 7}	1,225,276 ⁴	1,278,356 ⁴	1,277,000 ⁴	1,251,000 ⁴
4	Withholding ⁸	28,310	55,017	53,674	53,761	61,000	65,000
5	Succession duties	21,448	38,208	38,071	39,137	42,000	45,000
6	Customs duties and other import taxes	128,877	346,365	389,442	407,312	393,000	410,000
	Excise duties and sales taxes:						
7	Alcoholic beverages	89,904	118,685	126,368	132,453	130,718	136,020
8	Amusements and admissions	15,575	—	—	—	—	—
9	Motor fuel and fuel oil ⁹	29,836	—	—	—	—	—
10	Tobacco	168,034	206,516	219,068	209,635	212,545	190,980
11	General sales	212,248	597,769 ⁴	704,899 ⁴	732,527 ⁴	719,000 ⁴	743,000 ⁴
12	Other excise duties and sales taxes	151,840	192,126	162,665	181,874	138,600	141,500
13	Other taxes	24,830	18,167	24,348	14,442	15,500	17,000
14	Total taxes	2,202,018	3,691,041	4,265,751	4,343,070	4,043,363	4,102,500
	Privileges, licences and permits:						
15	Liquor control and regulation	10	11	11	11	..	..
16	Motor vehicle	48	270	309	349	..	..
17	Other	11,638	15,654	16,931	12,935	..	..
18	Total privileges, licences and permits	11,696	15,935	17,251	13,295	..	..
19	Contributions from own government enterprises	89,876	39,666	53,259	61,007	73,565	..
	Other revenue:						
20	Bullion and coinage (net)	4,497	3,754	3,204	2,582	10	..
21	Post office (net)	10,473	2,982	937	10	493	..
22	Other	63,377	33,855	51,897	58,555	84,735	390,000
23	Total revenue	2,381,937	3,787,233	4,392,299	4,478,509	4,202,156	4,492,500

1. Preliminary.

2. Estimates.

3. Includes \$46,786,000 provincial corporation income tax collected in prior years which reverted to Government of Canada pursuant to terms of 1952 tax rental agreements.

4. Includes Old Age Security Taxes.

5. The 5% provincial tax on corporations income collected by the Government of Canada under the terms of the 1947 Tax Agreement is excluded here and included in provincial government revenue.

6. Includes \$6,155,000 excess portion of reserve for refundable excess profits tax transferred to revenue.

7. Includes \$1,212,000 excess portion of reserves for refundable personal income tax transferred to revenue.

8. Being chiefly dividends and interest (foreign currency and non-resident).

9. Manufacturers' tax on gasoline in addition to General Sales Tax. Introduced in 1941 and repealed in 1947.

10. Expenditure exceeds revenue. Net difference included in "other expenditure".

TABLE 4. Net General Expenditure — Government of Canada
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 ¹	1955 ²
1	Defence services ³	1,717,158	1,419,921	1,919,175	1,831,402	1,749,924	1,798,302
2	Veterans' pensions and other benefits	405,782	209,396	234,319	232,474	236,336	247,909
3	Health:						
4	Hospital care	1,512	17,484	19,557	19,108	19,334	25,479
5	Other health	3,644	24,326	26,241	31,029	35,755	36,034
	Total health	5,156	41,810	45,798	50,137	55,089	61,513
6	Social welfare:						
7	Aid to aged persons	41,335	156,144	342,380	359,375	374,717	389,816
8	Aid to blind persons	1,553	3,778	3,041	2,969	2,900	3,055
9	Aid to unemployed and unemployables	18,762	54,136	56,305	58,746	60,914	67,598
10	Family allowances	174,353	322,317	336,496	352,514	369,152	386,343
11	Labour	11,233	1,856	2,612	1,831	1,904	2,090
12	Other social welfare	2,761	6,969	6,693	6,889	9,240	8,629
	Total social welfare	249,997	545,200	747,527	782,324	818,827	857,531
13	Education	8,459	19,198	19,104	19,592	20,041	25,213
14	Transportation and communications:						
15	Highways, roads and bridges	481	17,375	17,918	21,354	22,817	33,695
16	Other	44,606	116,250	120,617	134,747	170,239	155,313
	Total transportation and communications	45,087	133,625	138,535	156,101	193,056	189,008
17	Natural resources and primary industries:						
18	Fish and game	3,759	9,334	11,566	9,996	11,869	13,931
19	Forests	543	4,628	5,891	7,168	6,129	6,944
20	Lands: settlement and agriculture	128,858	69,077	108,383	109,951	85,910	80,693
21	Minerals and mines	5,141	21,591	22,638	30,796	42,883	28,786
22	Water resources	252	1,570	2,197	908	1,700	2,586
23	Other natural resources and primary industries	2,320	8,419	9,746	10,918	5,442	16,594
	Total natural resources and primary industries	140,873	114,619	160,420	169,737	153,933	149,534
24	Debt charges (excluding debt retirement)	403,981	419,701	384,708	404,682	444,503	486,642
25	Other expenditures:						
26	General government	62,554	239,924	167,473	202,654	198,625	215,728
27	Protection of persons and properties	33,555	40,830	45,356	47,080	61,140	61,416
28	Recreational and cultural services	8,571	25,532	28,673	40,383	43,334	47,026
29	Trade and industrial development	3,420	18,319	14,403	19,082	21,878	28,043
30	International cooperation and assistance	959,653	28,965	31,179	32,614	25,900	33,578
31	Other	369,433	47,680	44,435	59,278	66,292	214,314
	Total other expenditures	1,437,186	401,250	331,319	401,091	417,169	600,105
32	Sub-total excluding inter-government transfers	4,413,679	3,304,720	3,981,105	4,047,540	4,088,878	4,415,757
33	Other governments:						
34	Provincial:						
35	Dominion-Provincial taxation agreements	94,343	96,868	308,572 ⁴	309,228	327,322	320,350
36	Share of income tax on power utilities	—	3,732	4,370	6,831	7,264	6,800
37	Gasoline tax guarantee	3,709	—	—	—	—	—
38	Subsidies	14,446	26,608	25,758	24,908	24,058	23,372
39	Municipal:						
40	Grants in lieu of taxes	533	2,028	2,779	3,371	3,412	6,786
	Total other governments	113,031	129,236	341,479	344,338	362,056	357,308
41	Total net general expenditure	4,526,710	3,433,956	4,322,584	4,391,878	4,450,934	4,773,065

1. Preliminary.

2. Estimates.

3. Includes Defence Research and Development.

4. Increase for the most part due to entry of Ontario into tax rental agreement.

TABLE 5. Reconciliation with Public Accounts

	1945	1951	1952	1953
Revenue per public accounts	3, 013, 185	3, 980, 908	4, 360, 823	4, 396, 320
Add:				
Revenue of special funds	53	152, 753	313, 828	373, 783
Revenue deducted from expenditure	5, 700	6, 336	6, 290	725
Expenditure deducted from revenue.....	67	144	100	147
Total additions.....	5, 820	159, 233	320, 218	374, 655
Deduct:				
Refunds of current year's expenditure	1, 097	3, 029	2, 846	4, 252
Refunds of current year's revenue.....	—	—	—	1
Working capital fund adjustments	2, 466	1	218	112
To adjust contributions re government enterprises to a "net" basis	27, 319	1, 412	8, 312	2, 867
Employees superannuation fund contributions.....	911	354	395	406
Interfund eliminations	53	124, 753	55, 560	67, 979
Non-revenue and surplus receipts ¹	497, 082	7, 992	27, 418	11, 668
Total deductions	528, 928	137, 541	94, 749	87, 285
Gross general revenue.....	2, 490, 077	4, 002, 600	4, 586, 292	4, 683, 690
To arrive at "net general revenue" deduct:				
Interest, premium, discount and exchange	48, 410	111, 333	80, 212	91, 046
Grants-in-aid and shared-cost contributions	36	44	149	75
Institutional revenue	842	1, 210	1, 236	1, 216
Post office to a "net" basis.....	58, 387	101, 640	111, 087	111, 107
Bullion and coinage to a "net" basis	465	1, 140	1, 309	1, 737
Net general revenue.....	2, 381, 937	3, 787, 233	4, 392, 299	4, 478, 509
Expenditure per public accounts	5, 136, 229	3, 732, 875	4, 337, 275	4, 350, 522
Add:				
Expenditures of special funds	81	125, 333	328, 330	385, 838
Revenue deducted from expenditure	5, 700	6, 336	6, 290	725
Expenditure deducted from revenue.....	67	144	100	147
Total additions.....	5, 848	131, 813	334, 720	386, 710
Deduct:				
Refunds of current year's expenditure	1, 097	3, 029	2, 846	4, 252
Refunds of current year's revenue	—	—	—	1
Working capital fund adjustments	2, 466	1	218	112
To adjust contributions re government enterprises to a "net" basis	27, 319	1, 412	8, 312	2, 867
Employees superannuation fund contributions.....	911	354	395	406
Interfund eliminations	53	124, 753	55, 560	67, 979
Non-expense and surplus payments ²	475, 381	85, 816	88, 087	64, 556
Total deductions	507, 227	215, 365	155, 418	140, 173
Gross general expenditure	4, 634, 850	3, 649, 323	4, 516, 577	4, 597, 059
To arrive at "net general expenditure" deduct (see reconciliation of revenue for details)	108, 140	215, 367	193, 993	205, 181
Net general expenditure	4, 526, 710	3, 433, 956	4, 322, 584	4, 391, 878

1. Includes refunds of previous years' expenditure and repayment of advances credited to revenue.

2. Includes refunds of previous years' revenue and advances charged to revenue.

TABLE 6. Amounts Paid to Other Governments by Government of Canada
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945	1951	1952	1953
	To provincial governments:				
1	Dominion-provincial taxation agreements.....	94,343	96,868	308,572 ²	309,228
2	Share of income tax on power utilities	—	3,732	4,370	6,831
3	Gasoline tax guarantee	3,709	—	—	—
4	Subsidies ¹	14,446	26,608	25,758	24,908
	Grants-in-aid and shared-cost contributions:				
5	Highways, roads and bridges	—	13,054	14,299	13,777
6	Hospital care	—	9,166	10,544	9,160
7	Other health	253	15,238	16,952	20,147
8	Aid to aged persons.....	41,287	79,448	19,109	20,273
9	Aid to unemployed and unemployables	20	—	—	—
10	Education	5,462	4,661	5,182	4,285
11	Natural resources and primary industries.....	975	2,359	2,481	3,940
12	Other	2,757	4,699	3,791	3,350
13	Sub-total items 5-12.....	50,754	128,625	72,358	74,932
14	Total to provincial governments	163,252	255,833	411,058	415,899
	To local governments:				
15	Grants in lieu of taxes on federal property	533	2,028	2,779	3,371
16	Other grants	399	669	180	606
17	Total to municipal governments	932	2,697	2,959	3,977
18	Total to all governments.....	164,184	258,530	414,017	419,876

1. Includes transitional grant to Newfoundland.

2. See footnote 4, Table 4.

SECTION III
PROVINCIAL GOVERNMENTS

TABLE 7. Net General Revenue Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:					
1	Corporations.....	—	—	—	—	—
	Income:					
2	Corporations.....	199	—	—	—	—
3	Individuals.....	—	—	—	—	—
4	Property	—	—	—	—	—
5	Succession duties.....	—	—	—	—	—
	Sales:					
6	Alcoholic beverages.....	—	—	—	—	—
7	Amusements and admissions.....	—	—	85	153	250
8	Motor fuel and fuel oil	1,529	1,813	2,160	2,600	3,215
9	Tobacco	—	—	—	—	—
10	General.....	3,167	4,534	5,650	6,361	6,000
11	Other commodities and services	—	—	—	—	—
12	Other taxes.....	100	169	247	255	260
13	Total taxes	4,995	6,516	8,142	9,369	9,725
	Privileges, licences and permits:					
14	Liquor control and regulation	506	598	891	849	872
15	Motor vehicle.....	640	816	969	1,161	1,137
16	Other privileges licences and permits.....	883	1,173	800	538	918
17	Total privileges, licences and permits	2,029	2,587	2,660	2,548	2,927
	Contributions from own government enterprises:					
18	Liquor profits.....	1,949	2,207	2,202	2,120	2,200
19	Other contributions.....	—	—	—	—	—
20	Other revenue.....	346	318	282	356	381
21	Sub-total excluding inter-government transfers....	9,319	11,628	13,286	14,393	15,233
	Other governments:					
	Government of Canada:					
22	Dominion-Provincial taxation agreements.....	7,733	12,789	11,825	12,547	12,450
23	Share of income tax on power utilities.....	62	98	161	190	210
24	Subsidies ¹	8,069	7,219	6,369	5,519	4,669
25	Municipal Governments.....	—	—	—	—	—
26	Total other governments	15,864	20,106	18,355	18,256	17,329
27	Total net general revenue	25,183	31,734	31,641	32,649	32,562
28	Non-revenue receipts included in item 20.....	115	103	38	..	..

1. Includes transitional grants: 1951: \$6,500,000; 1952: \$5,650,000; 1953: \$4,800,000; 1954: \$3,950,000; 1955: \$3,100,000.

TABLE 8. Net General Expenditure — Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Function	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:					
1	Hospital care	5,453	5,127	5,231	6,007	6,003
2	Other health	1,050	1,081	1,195	1,574	1,327
3	Total health	6,503	6,208	6,426	7,581	7,330
	Social welfare:					
4	Aid to aged persons	1,212	1,014	1,060	1,313	1,379
5	Aid to blind persons	63	54	56		
6	Aid to unemployed and unemployables.....	3,188	1,959	2,047	2,611	1,180
7	Labour.....	39	40	53	2,414	3,596
8	Other social welfare	1,891	2,204	2,200		
9	Total social welfare	6,393	5,271	5,416	6,338	6,155
10	Education	5,186	6,042	6,345	8,275	8,698
11	Transportation and communications	6,244	5,523	7,122	10,495	12,246
	Natural resources and primary industries:					
12	Fish and game	634	378	491	..	..
13	Forests	328	316	297	..	..
14	Lands: settlement and agriculture	328	392	423	..	..
15	Minerals and mines	231	192	190	..	..
16	Water resources	135	9	4	..	..
17	Other natural resources and primary industries	77	75	89	..	..
18	Total natural resources and primary industries	1,733	1,362	1,494	1,657	1,897
19	Debt charges, net, excluding debt retirement	-497	-53	93	597	478
20	Contributions to own government enterprises	—	—	60	—	230
	Other expenditures:					
21	General government.....	1,781	1,708	1,893	..	..
22	Protection of persons and property.....	1,744	1,857	2,014	..	..
23	Recreational and cultural services.....	157	186	167	..	..
24	Local government planning and development	30	80	95	..	..
25	Trade and industrial development.....	240	199	186	..	..
26	Other	125	284	1,265	..	..
27	Total other expenditures	4,077	4,314	5,620	5,077	5,223
28	Sub-total excluding inter-government transfers	29,639	28,667	32,576	40,020	42,257
	Municipal governments:					
29	Subsidies	256	214	226	294	260
30	Payments in lieu of taxes	—	—	—	—	—
31	Total other governments.....	256	214	226	294	260
32	Total net general expenditure	29,895	28,881	32,802	40,314	42,517
33	Debt retirement excluded from above	100	111	417	711	771
34	Non-expense payments included in item 26.....	5	45	1,154	..	..

**TABLE 9. Reconciliation with Public Accounts
Newfoundland**

	1951	1952	1953
Ordinary revenue per public accounts	30,941	35,306	36,066
Add:			
Revenue of special funds.....	79	117	129
Expenditure deducted from revenue	15	18	22
Ordinary revenue in capital account.....	14	130	64
Liquor revenue unremitted.....	—	—	115
Total additions	108	265	330
Deduct:			
Refunds current year's expenditure	89	72	111
Refunds current year's revenue.....	—	—	76
Sinking fund earnings in revenue	11	—	—
Working capital fund adjustments.....	154	170	473
Employees' superannuation fund contributions	67	73	79
Liquor revenue over-remitted.....	344	176	—
Interfund eliminations.....	25	25	25
Adjustment re Government of Canada payments	—	—	—
Total deductions	690	516	764
Gross ordinary revenue.....	30,359	35,055	35,632
Gross capital revenue.....	1,146	556	1,190
Gross general revenue	31,505	35,611	36,822
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange.....	704	805	583
Grants-in-aid and shared-cost contributions	3,895	1,862	1,858
Institutional revenue.....	577	654	1,550
Capital revenue	1,146	556	1,190
Net general revenue	25,183	31,734	31,641
Ordinary expenditure per public accounts	29,233	28,423	33,390
Add:			
Expenditure of special funds.....	34	43	53
Expenditure deducted from revenue	15	18	22
Ordinary expenditure in capital account	1,277	1,230	1,075
Deficits of working capital funds.....	72	—	—
Total additions	1,398	1,291	1,150
Deduct:			
Refunds current year's expenditure	89	72	111
Refunds current year's revenue.....	—	—	76
Sinking fund earnings applied to debenture retirement	11	—	—
Working capital fund adjustments.....	154	172	478
Employees' superannuation fund contributions	67	73	79
Contributions to liquor board offset against liquor profits	247	277	290
Interfund eliminations.....	25	25	25
Debt retirement.....	100	111	417
Total deductions	693	730	1,476
Gross ordinary expenditure	29,938	28,984	33,064
Gross capital expenditure	6,279	3,774	4,919
Gross general expenditure	36,217	32,758	37,983
To arrive at "net general expenditure" deduct	6,322	3,877	5,181
Net general expenditure	29,895	28,881	32,802

TABLE 10. Net General Revenue — Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations	—	—	—	—	—	—
	Income:						
2	Corporations	—	196	—	—	—	—
3	Individuals	4	20	—	—	—	—
4	Property	120	—	—	—	—	—
5	Succession duties	109	12	1	—	—	—
	Sales:						
6	Alcoholic beverages	108	235	274	270	260	260
7	Amusements and admissions	50	118	124	133	116	100
8	Motor fuel and fuel oil	370	1,015	1,175	1,217	1,265	1,280
9	Tobacco	69	129	157	148	145	125
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	—	—	—	—	—	—
13	Total taxes	830	1,725	1,731	1,768	1,786	1,765
	Privileges, licences and permits:						
14	Liquor control and regulation	18	32	32	28	35	35
15	Motor vehicle	177	409	453	474	484	472
16	Other privileges, licences and permits	40	87	100	99	96	91
17	Total privileges, licences and permits	235	528	585	601	615	598
	Contributions from own government enterprises:						
18	Liquor profits	330	757	896	870	840	840
19	Other contributions	—	—	—	—	—	—
20	Other revenue	64	84	107	114	170	149
21	Sub-total excluding inter-government transfers	1,459	3,094	3,319	3,353	3,411	3,352
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	702	2,278	3,289	3,631	3,913	3,650
23	Share of income tax on power utilities	—	19	23	30	43	30
24	Subsidies	382	657	657	657	657	657
25	Municipal governments	—	—	—	—	—	—
26	Total other governments	1,084	2,954	3,969	4,318	4,613	4,337
27	Total net general revenue	2,543	6,048	7,288	7,671	8,024	7,689
28	Non-revenue receipts included in item 20	3	7	10	..	..	..

TABLE 11. Net General Expenditure -- Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	420	721	718	822	969	930
2	Other health	56	247	214	230	318	298
3	Total health	476	968	932	1,052	1,287	1,228
	Social welfare:						
4	Aid to aged persons	118	357	168	183	210	256
5	Aid to blind persons	8	14	9	10		
6	Aid to unemployed and unemployables	11	58	49	56	71	97
7	Labour	—	—	—	—	133	143
8	Other social welfare	8	115	122	125		
9	Total social welfare	145	544	348	374	414	496
10	Education	544	1,010	1,116	1,191	1,307	1,377
11	Transportation and communications	1,144	3,452	2,833	2,572	3,086	3,283
	Natural resources and primary industries:						
12	Fish and game	8	47	35	40	..	..
13	Forests	—	25	41	45	..	..
14	Lands: settlement and agriculture	119	230	202	258	..	..
15	Minerals and mines	—	—	—	2	..	..
16	Water resources .....	—	—	—	—	..	..
17	Other natural resources and primary industries	—	20	19	17	..	..
18	Total natural resources and primary industries	127	322	297	362	678	772
19	Debt charges, net, excluding debt retirement	524	635	658	649	741	720
20	Contributions to own government enterprises	—	24	45	32	20	—
	Other expenditures:						
21	General government	140	476	369	397	..	..
22	Protection of persons and property	103	226	244	291	..	..
23	Recreational and cultural services	16	64	70	60	..	..
24	Local government planning and development	8	7	3	6	..	..
25	Trade and industrial development	24	64	52	65	..	..
26	Other	125	18	20	21	..	..
27	Total other expenditures	416	855	758	840	870	890
28	Sub-total excluding inter-government transfers	3,376	7,810	6,987	7,072	8,403	8,766
	Municipal governments:						
29	Subsidies	10	55	77	95	112	111
30	Payments in lieu of taxes	—	—	—	—	—	8
31	Total other governments	10	55	77	95	112	119
32	Total net general expenditure	3,386	7,865	7,064	7,167	8,515	8,885
33	Debt retirement excluded from above	318	503	542	572	556	579
34	Non-expense payments included in item 26 .....	..	—	10	12	..	..

**TABLE 12. Reconciliation with Public Accounts
Prince Edward Island**

	1945	1951	1952	1953
Ordinary revenue per public accounts	2, 991	7, 442	8, 070	8, 540
Add:				
Revenue of special funds	125	316	376	404
Revenue deducted from expenditure	5	—	—	—
Expenditure deducted from revenue	25	23	25	25
Ordinary revenue in capital account	134	56	45	17
Total additions	289	395	446	446
Deduct:				
Refunds current year's expenditure	5	5	2	4
Refunds current year's revenue	99	256	302	333
To adjust contributions re government enterprises to "net" basis	8	—	—	—
Interfund eliminations	102	249	271	313
Total deductions	214	510	575	650
Gross ordinary revenue	3, 066	7, 327	7, 941	8, 336
Gross capital revenue	—	427	609	371
Gross general revenue	3, 066	7, 754	8, 550	8, 707
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	—	11	12	13
Grants-in-aid and shared-cost contributions	459	1, 099	431	434
Institutional revenue	64	169	210	218
Capital revenue	—	427	609	371
Net general revenue	2, 543	6, 048	7, 288	7, 671
Ordinary expenditure per public accounts	3, 292	6, 996	6, 553	6, 874
Add:				
Expenditure of special funds	131	332	332	371
Revenue deducted from expenditure	5	—	—	—
Expenditure deducted from revenue	25	23	25	25
Ordinary expenditure in capital account	259	312	235	214
Total additions	420	667	592	610
Deduct:				
Refunds current year's expenditure	5	5	2	4
Refunds current year's revenue	99	256	302	333
Working capital fund adjustments	3	—	1	3
Contributions to liquor board offset against liquor profits	18	—	—	—
Interfund eliminations	102	249	271	313
Debt retirement	318	503	542	572
Total deductions	545	1, 013	1, 118	1, 225
Gross ordinary expenditure	3, 167	6, 650	6, 027	6, 259
Gross capital expenditure	742	2, 921	2, 299	1, 944
Gross general expenditure	3, 909	9, 571	8, 326	8, 203
To arrive at "net general expenditure" deduct	523	1, 706	1, 262	1, 036
Net general expenditure	3, 386	7, 865	7, 064	7, 167

TABLE 13. Net General Revenue — Provincial Governments
Nova Scotia
For The Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations	—	—	—	—	—	—
	Income:						
2	Corporations	—	1,657	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	98	100	99	100	98	97
5	Succession duties	879	25	12	5	2	2
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	385	613	699	747	678	685
8	Motor fuel and fuel oil	2,670	7,906	8,879	9,619	10,188	11,915
9	Tobacco	—	—	—	—	—	—
10	General	—	—	—	—	—	—
11	Other commodities and services	40	113	171	185	192	195
12	Other taxes	43	73	68	93	80	80
13	Total taxes	4,115	10,487	9,928	10,749	11,238	12,974
	Privileges, licences and permits:						
14	Liquor control and regulation	204	217	278	287	271	281
15	Motor vehicle	1,830	3,469	3,664	3,938	4,087	4,202
16	Other privileges, licences and permits	943	1,598	1,634	1,715	1,727	1,806
17	Total privileges, licences and permits	2,977	5,284	5,576	5,940	6,085	6,289
	Contributions from own government enterprises:						
18	Liquor profits	7,291	8,259	9,180	9,459	9,290	9,845
19	Other contributions	—	—	—	—	—	—
20	Other revenue	557	910	1,225	1,122	1,075	1,056
21	Sub-total excluding inter-government transfers	14,940	24,940	25,909	27,270	27,688	30,164
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	2,911	11,426	18,263	19,497	20,352	19,800
23	Share of income tax on power utilities	—	118	173	279	270	250
24	Subsidies	969	2,044	2,057	2,057	2,057	2,057
	Municipal governments:						
25	Highway tax	512	245	245	245	245	245
26	Total other governments	4,392	13,833	20,738	22,078	22,924	22,352
27	Total net general revenue	19,332	38,773	46,647	49,348	50,612	52,516
28	Non-revenue receipts included in item 20 .....	..	—	149	6	..	..

TABLE 14. Net General Expenditure — Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	1,599	5,263	4,263	4,726	5,095	6,486
2	Other health	329	693	588	672	790	930
3	Total health	1,928	5,956	4,851	5,398	5,885	7,416
	Social welfare:						
4	Aid to aged persons	1,098	1,918	1,017	1,144	1,292	1,437
5	Aid to blind persons	52	118	91	90		
6	Aid to unemployed and unemployables	—	—	—	—	20	144
7	Labour	22	94	94	97	2,295	2,430
8	Other social welfare	970	1,869	1,901	2,065		
9	Total social welfare	2,142	3,999	3,103	3,396	3,607	4,011
10	Education	2,975	10,219	11,046	11,199	11,491	12,536
11	Transportation and communications	4,909	16,455	14,671	17,569	17,306	22,271
	Natural resources and primary industries:						
12	Fish and game	59	156	124	97	..	..
13	Forests	158	651	652	666	..	..
14	Lands: settlement and agriculture	703	1,208	973	1,082	..	..
15	Minerals and mines	499	664	568	647	..	..
16	Water resources	6	6	7	6	..	..
17	Other natural resources and primary industries	—	97	86	97	..	..
18	Total natural resources and primary industries	1,425	2,782	2,410	2,595	2,846	3,422
19	Debt charges, net, excluding debt retirement	3,224	4,747	5,127	5,352	5,607	6,013
20	Contributions to own government enterprises	74	299	391	368	603	513
	Other expenditures:						
21	General government	791	1,435	1,434	1,807	..	..
22	Protection of persons and property	578	1,274	1,565	1,673	..	..
23	Recreational and cultural services	85	189	233	245	..	..
24	Local government planning and development	34	52	50	54	..	..
25	Trade and industrial development	131	1,065	654	556	..	..
26	Other	6	58	35	70	..	..
27	Total other expenditures	1,625	4,073	3,971	4,405	4,921	5,310
28	Sub-total excluding inter-government transfers	18,302	48,530	45,570	50,282	52,266	61,492
	Municipal governments:						
29	Subsidies	151	597	894	972	990	990
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	151	597	894	972	990	990
32	Total net general expenditure	18,453	49,127	46,464	51,254	53,256	62,482
33	Debt retirement excluded from above	631	2,707	5,130	4,421	4,137	4,476
34	Non-expense payments included in item 26 .....	..	27	2	14	..	..

**TABLE 13. Reconciliation with Public Accounts
Nova Scotia**

	1945	1951	1952	1953
Ordinary revenue per public accounts	20,077	40,216	48,012	50,769
Add:				
Revenue of special funds	28	321	537	434
Revenue deducted from expenditure	4,173	8,675	4,303	4,867
Expenditure deducted from revenue	27	54	59	64
Ordinary revenue in capital account	—	—	—	27
Liquor revenue unremitted	142	271	280	362
Total additions	4,370	9,321	5,179	5,754
Deduct:				
Refunds current year's expenditure	—	18	39	72
Working capital fund adjustments	51	64	85	90
Interfund eliminations	—	140	140	140
Total deductions	51	222	264	302
Gross ordinary revenue	24,396	49,315	52,927	56,221
Gross capital revenue	—	3	8	22
Gross general revenue	24,396	49,318	52,935	56,243
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	982	1,477	1,684	1,822
Grants-in-aid and shared-cost contributions	3,299	7,410	2,833	3,272
Institutional revenue	783	1,655	1,763	1,779
Capital revenue	—	3	8	22
Net general revenue	19,332	38,773	46,647	49,348
 Ordinary expenditure per public account	 18,266	 37,695	 40,128	 44,188
Add:				
Expenditure of special funds	29	1,005	1,092	936
Revenue deducted from expenditure	4,173	8,675	4,303	4,867
Expenditure deducted from revenue	27	54	59	64
Items charged to surplus	631	2,707	5,130	4,421
Ordinary expenditure in capital account	4	58	122	20
Deficits of working capital funds	14	—	—	—
Liquor board expenditure other than liquor selling costs	142	271	280	362
Total additions	5,020	12,770	10,986	10,670
Deduct:				
Refunds current year's expenditure	—	18	39	72
Working capital fund adjustments	51	418	321	455
Interfund eliminations	—	140	140	140
Debt retirement	631	2,707	5,130	4,421
Total deductions	682	3,283	5,630	5,088
Gross ordinary expenditure	22,604	47,182	45,484	49,770
Gross capital expenditure	913	12,490	7,268	8,379
Gross general expenditure	23,517	59,672	52,752	58,149
To arrive at "net general expenditure" deduct	5,064	10,545	6,288	6,895
Net general expenditure	18,453	49,127	46,464	51,254

TABLE 16. Net General Revenue — Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations	—	—	—	—	—	—
	Income:						
2	Corporations	—	2,179	—	—	—	—
3	Individuals.....	—	—	—	—	—	—
4	Property	96	131	132	227	231	228
5	Succession duties.....	677	1	1	6	—	—
	Sales:						
6	Alcoholic beverages.....	—	—	—	—	—	—
7	Amusements and admissions.....	189	326	396	430	430	400
8	Motor fuel and fuel oil	2,106	6,426	6,945	7,457	8,890	9,045
9	Tobacco	580	873	941	1,143	1,200	1,200
10	General.....	—	7,207	7,743	7,494	5,950	5,950
11	Other commodities and services.....	—	—	—	—	—	—
12	Other taxes	84	37	42	66	67	68
13	Total taxes	3,732	17,180	16,200	16,823	16,768	16,891
	Privileges, licences and permits:						
14	Liquor control and regulation	133	24	2	15	15	15
15	Motor vehicle.....	1,405	2,847	3,018	3,300	3,445	3,445
16	Other privileges, licences and permits	1,693	3,723	3,578	3,802	3,348	3,550
17	Total privileges, licences and permits	3,231	6,594	6,598	7,117	6,808	7,010
	Contributions from own government enterprises:						
18	Liquor profits	4,154	5,385	6,399	6,450	6,135	6,135
19	Other contributions.....	—	—	—	—	—	—
20	Other revenue	179	420	526	690	647	640
21	Sub-total excluding inter-government transfers....	11,296	29,579	29,723	31,080	30,358	30,676
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	3,350	9,287	14,967	16,178	17,047	16,600
23	Share of income tax on power utilities	—	164	187	283	216	216
24	Subsidies	1,115 ¹	1,667	1,678	1,679	1,679	1,679
25	Municipal governments.....	—	—	—	—	—	—
26	Total other governments	4,465	11,118	16,832	18,140	18,942	18,495
27	Total net general revenue	15,761	40,697	46,555	49,220	49,300	49,171
28	Non-revenue receipts included in item 20.....	..	—	9	2	..	..

1. Includes gasoline tax guarantee \$83,000.

TABLE 17. Net General Expenditure — Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care.....	805	3,816	4,818	5,176	5,433	5,569
2	Other care.....	189	457	522	687	1,026	1,262
3	Total health	994	4,273	5,340	5,863	6,459	6,832
	Social welfare:						
4	Aid to aged persons	907	1,717	1,279	1,406	1,583	1,609
5	Aid to blind persons.....	58	124	98	94		
6	Aid to unemployed and unemployables.....	—	—	—	—	70	291
7	Labour.....	20	65	76	75	1,559	1,500
8	Other social welfare	397	956	1,337	1,394		
9	Total social welfare	1,382	2,862	2,790	2,969	3,212	3,400
10	Education	1,631	7,659	8,198	8,536	9,054	9,346
11	Transportation and communications	5,738	12,313	14,766	15,123	16,219	15,847
	Natural resources and primary industries:						
12	Fish and game	157	470	473	468	..	..
13	Forests	475	1,199	1,624	1,872	..	..
14	Lands: settlement and agriculture	523	1,206	1,277	1,292	..	..
15	Minerals and mines	57	38	42	88	..	..
16	Water resources	25	—	—	—	..	..
17	Other natural resources and primary industries	85	84	98	88	..	..
18	Total natural resources and primary industries....	1,322	2,997	3,514	3,808	3,548	3,788
19	Debt charges, net, excluding debt retirement.....	4,092	5,594	5,535	5,623	5,689	5,821
20	Contributions to own government enterprises.....	—	—	—	25	25	25
	Other expenditures:						
21	General government.....	566	1,139	1,374	1,506	..	..
22	Protection of persons and property.....	339	724	766	951	..	..
23	Recreational and cultural services.....	12	50	55	53	..	..
24	Local government planning and development	11	39	34	34	..	..
25	Trade and industrial development.....	60	245	280	318	..	..
26	Other	6	87	64	266	..	..
27	Total other expenditures	994	2,284	2,573	3,128	3,270	3,581
28	Sub-total excluding inter-government transfers....	16,153	37,982	42,716	45,175	47,476	48,649
	Municipal governments:						
29	Subsidies	1,384	2,056	2,211	2,638	2,789	2,750
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	1,384	2,056	2,211	2,638	2,789	2,750
32	Total net general expenditure	17,537	40,038	44,927	47,813	50,265	51,399
33	Debt retirement excluded from above.....	668	4,586	4,708	5,442	4,668	4,710
34	Non-expense payments included in item 26.....	..	15	19	—	..	..

**TABLE 18. Reconciliation with Public Accounts
New Brunswick**

	1945	1951	1952	1953
Ordinary revenue per public accounts	14,457	47,045	50,296	53,532
Add:				
Revenue of special funds	57	99	134	1,017
Revenue deducted from expenditure	4,903	1,473	1,751	2,043
Expenditure deducted from revenue	50	133	147	151
Ordinary revenue in capital account	—	337	190	122
Liquor revenue unremitted	40	—	—	—
Total additions	5,050	2,042	2,222	3,333
Deduct:				
Refunds current year's expenditure	19	257	287	21
Working capital fund adjustments	25	61	254	187
Total deductions	44	318	541	208
Gross ordinary revenue	19,463	48,769	51,977	56,657
Gross capital revenue	—	1,168	779	378
Gross general revenue	19,463	49,937	52,756	57,035
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	518	1,465	1,734	1,987
Grants-in-aid and shared-cost contributions	2,886	6,191	3,163	4,833
Institutional revenue	298	416	525	617
Capital revenue	—	1,168	779	378
Net general revenue	15,761	40,697	46,555	49,220
Ordinary expenditure per public accounts	13,993	46,177	49,923	53,446
Add:				
Expenditure of special funds	46	105	72	896
Revenue deducted from expenditure	4,903	1,473	1,751	2,043
Expenditure deducted from revenue	50	133	147	151
Ordinary expenditure in capital account	75	2,532	970	1,200
Liquor board expenditure other than liquor selling costs	40	—	—	—
Total additions	5,114	4,243	2,940	4,290
Deduct:				
Refunds current year's expenditure	19	257	287	21
Working capital fund adjustments	25	61	254	187
Debt retirement	668	4,586	4,708	5,442
Total deductions	712	4,904	5,249	5,650
Gross ordinary expenditure	18,395	45,516	47,614	52,086
Gross capital expenditure	2,844	3,762	3,514	3,542
Gross general expenditure	21,239	49,278	51,128	55,628
To arrive at "net general expenditure" deduct	3,702	9,240	6,201	7,815
Net general expenditure	17,537	40,038	44,927	47,813

TABLE 19. Net General Revenue — Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations.....	71	13, 173	13, 768	16, 301	16, 700	17, 250
	Income:						
2	Corporations.....	8	55, 833	51, 116	48, 889	48, 340	48, 540
3	Individuals.....	52	3	—	—	25, 000	27, 000
4	Property	—	—	—	—	—	—
5	Succession duties	6, 299	12, 428	12, 833	10, 913	13, 000	12, 000
	Sales:						
6	Alcoholic beverages	1, 277	1, 380	1, 491	1, 524	1, 550	1, 500
7	Amusements and admissions	1, 793	3, 618	4, 203	4, 912	4, 920	4, 750
8	Motor fuel and fuel oil	13, 114	48, 054	50, 979	57, 109	58, 900	60, 200
9	Tobacco	4, 986	8, 828	10, 313	12, 734	12, 500	12, 800
10	General	15, 235	35, 907	38, 783	41, 711	42, 700	42, 940
11	Other (hospital tax on meals)	1, 676	4, 049	4, 166	4, 467	4, 400	4, 300
12	Other taxes.....	668	1, 195	1, 074	1, 016	1, 372	1, 100
13	Total taxes.....	45, 179	184, 468	188, 726	199, 576	229, 382	232, 380
	Privileges, licences and permits:						
14	Liquor control and regulation	6, 875	10, 884	11, 976	12, 160	11, 980	11, 980
15	Motor vehicle	8, 174	18, 688	20, 402	22, 555	24, 700	26, 525
16	Other privileges, licences and permits	15, 442	33, 214	30, 982	30, 336	30, 100	29, 679
17	Total privileges, licences and permits	30, 491	62, 786	63, 360	65, 051	66, 780	68, 184
	Contributions from own government enterprises:						
18	Liquor profits.....	17, 871	19, 668	21, 839	21, 921	22, 000	22, 000
19	Other contributions	—	2, 800	2, 800	2, 800	2, 800	2, 800
20	Other revenue	2, 062	4, 286	4, 210	4, 649	4, 821	4, 753
21	Sub-total excluding inter-government transfers....	95, 603	274, 008	280, 935	293, 997	325, 783	330, 117
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	20, 460	—	—	—	—	—
23	Share of income tax on power utilities.....	—	559	910	2, 120	1, 661	1, 660
24	Subsidies	2, 866	3, 301	3, 301	3, 300	3, 300	3, 300
25	Municipal governments	—	—	—	—	—	—
26	Total other governments.....	23, 326	3, 860	4, 211	5, 420	4, 961	4, 960
27	Total net general revenue	118, 929	277, 868	285, 146	299, 417	330, 744	335, 077
28	Non-revenue receipts included in item 20 .....	..	234	294	101	..	..

TABLE 20. Net General Expenditure — Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care.....	8,532	26,541	27,369	30,807	36,519	36,282
2	Other health.....	2,687	4,228	4,802	6,303	7,548	7,500
3	Total health.....	11,219	30,769	32,171	37,110	44,067	43,782
	Social welfare:						
4	Aid to aged persons.....	4,402	7,873	8,954	8,943	10,232	11,567
5	Aid to blind persons.....	286	508	511	589		
6	Aid to unemployed and unemployables	—	—	—	—	25,448	24,231
7	Labour	396	828	766	977		
8	Other social welfare.....	7,000	12,669	20,602	23,426		
9	Total social welfare.....	12,084	21,878	30,833	33,935	35,680	35,798
10	Education.....	15,094	43,773	52,521	55,341	60,266	63,528
11	Transportation and communications.....	25,583	85,731	108,594	89,712	93,246	79,064
	Natural resources and primary industries:						
12	Fish and game.....	1,244	3,630	4,718	4,866	..	..
13	Forests.....	3,099	5,766	5,981	7,395	..	..
14	Lands; settlement and agriculture	8,970	17,760	19,046	18,824	..	..
15	Minerals and mines.....	483	1,061	1,085	1,171	..	..
16	Water resources.....	302	1,969	2,836	3,975	..	..
17	Other natural resources and primary industries	48	35	17	23	..	..
18	Total natural resources and primary industries ..	14,146	30,221	33,683	36,254	38,041	40,377
19	Debt charges, net, excluding debt retirement.....	12,563	12,713	12,137	11,470	13,291	12,530
20	Contributions to own government enterprises.....	743	1,019	1,119	1,015	1,020	1,024
	Other expenditures:						
21	General government.....	6,704	10,045	13,038	13,504	..	..
22	Protection of persons and property	7,809	16,620	20,169	22,850	..	..
23	Recreational and cultural services	446	1,701	1,776	2,076	..	..
24	Local government planning and development	97	186	178	218	..	..
25	Trade and industrial development	644	2,412	2,931	2,944	..	..
26	Other.....	1,277	4,404	4,494	4,570	..	..
27	Total other expenditures	16,977	35,368	42,586	46,162	60,583	47,765
28	Sub-total excluding inter-government transfers...	108,409	261,472	313,644	310,999	346,194	323,868
	Municipal governments:						
29	Subsidies	2,396	250	—	—	—	—
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments.....	2,396	250	—	—	—	—
32	Total net general expenditure.....	110,805	261,722	313,644	310,999	346,194	323,868
33	Debt retirement excluded from above.....	4,887	14,240	9,557	10,050	10,566	10,554
34	Non-expense payments included in item 26.....	..	1,521	1,627	1,493	..	..

TABLE 21. Reconciliation with Public Accounts
Quebec

	1945	1951	1952	1953
Ordinary revenue per public accounts	110,321	275,673	283,618	297,817
Add:				
Revenue of special funds	619	224	235	264
Revenue deducted from expenditure.....	27,214	44,763	31,972	36,019
Expenditure deducted from revenue.....	461	872	961	1,050
Ordinary revenue in capital account	—	130	—	—
Liquor revenue unremitted.....	1,650	816	983	1,037
Total additions	29,944	46,805	34,151	38,370
Deduct:				
Refunds current year's expenditure.....	137	—	—	—
Sinking fund earnings in revenue	1,853	2,616	2,953	3,228
Employees' superannuation fund contributions	934	1,387	1,476	—
Interfund eliminations	106	—	—	—
Total deductions.....	3,030	4,003	4,429	3,228
Gross ordinary revenue	137,235	318,475	313,340	332,959
Gross capital revenue	7	841	472	470
Gross general revenue	137,242	319,316	313,812	333,429
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	1,510	2,763	2,679	4,862
Grants-in-aid and shared-cost contributions.....	16,194	36,643	23,774	27,726
Institutional revenue	602	1,201	1,741	954
Capital revenue.....	7	841	472	470
Net general revenue.....	118,929	277,868	285,146	299,417
Ordinary expenditure per public accounts.....	95,553	213,598	254,730	261,360
Add:				
Expenditure of special funds	822	224	235	264
Revenue deducted from expenditure.....	27,214	44,763	31,972	36,019
Expenditure deducted from revenue	461	872	961	1,050
Items charged to surplus	—	57	—	—
Ordinary expenditure in capital account	76	238	80	35
Liquor board expenditure other than liquor selling costs .....	..	816	919	1,037
Total additions	28,573	46,970	34,167	38,405
Deduct:				
Refunds current year's expenditure.....	137	—	—	—
Sinking fund earnings applied to debenture retirement.....	1,853	2,616	2,953	3,228
Employees' superannuation fund contributions	934	1,387	1,476	—
Interfund eliminations	106	—	—	—
Debt retirement	4,887	14,240	9,557	10,050
Total deductions.....	7,917	18,243	13,986	13,278
Gross ordinary expenditure	116,209	242,325	274,911	286,487
Gross capital expenditure.....	12,909	60,845	67,399	58,524
Gross general expenditure.....	129,118	303,170	342,310	345,011
To arrive at "net general expenditure" deduct.....	18,313	41,448	28,666	34,012
Net general expenditure.....	110,805	261,722	313,644	310,999

TABLE 22. Net General Revenue — Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations	650	12,291	726	718	—	—
	Income:						
2	Corporations	—	82,031	13,830	221	—	—
3	Individuals	220	16	9	3	—	—
4	Property	629	1,379	1,569	1,616	1,650	1,650
5	Succession duties	12,525	21,652	19,821	20,164	23,000	18,000
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	2,558	10,367	10,330	10,739	10,367	8,524
8	Motor fuel and fuel oil	24,501	72,138	78,474	87,151	91,800	93,450
9	Tobacco	—	—	—	—	—	—
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	2,200	3,795	4,080	4,467	4,939	3,710
13	Total taxes	43,283	203,669	128,839	125,079	131,756	125,334
	Privileges, licences and permits:						
14	Liquor control and regulation	9,998	13,508	14,532	14,916	15,510	12,915
15	Motor vehicle	9,723	21,601	25,895	27,451	27,501	28,560
16	Other privileges, licences and permits	12,519	23,736	29,091	27,292	27,519	27,070
17	Total privileges, licences and permits	32,240	58,845	69,518	69,659	70,530	68,545
	Contributions from own government enterprises:						
18	Liquor profits	21,450	31,377	33,076	30,019	31,000	26,580
19	Other contributions	—	—	—	—	—	—
20	Other revenue	2,756	5,680	5,632	6,954	7,271	7,303
21	Sub-total excluding inter-government transfers	99,729	299,571	237,065	231,711	240,557	227,762
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	28,271	—	123,327	134,448	142,747	139,500
23	Share of income tax on power utilities	—	630	474	1,097	1,342	470
24	Subsidies	6,291 ¹	3,641	3,641	3,641	3,641	3,641
25	Municipal governments	—	—	—	—	—	—
26	Total other governments	34,562	4,271	127,442	139,186	147,730	143,611
27	Total net general revenue	134,291	303,842	364,507	370,897	388,287	371,373
28	Non-revenue receipts included in item 20 .....	..	68	84	135	..	..

1. Includes gasoline tax guarantee.

**TABLE 23. Net General Expenditure — Provincial Governments
Ontario**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	8,983	40,971	48,995	50,854	58,172	58,328
2	Other health	2,684	5,710	6,365	7,021	7,954	8,477
3	Total health	11,667	46,681	55,360	57,875	66,126	66,805
	Social welfare:						
4	Aid to aged persons	6,684	11,755	7,031	7,146	8,072	9,626
5	Aid to blind persons	229	113	292	610		
6	Aid to unemployed and unemployables.....	1,376	3,118	3,826	5,401	6,015	5,064
7	Labour.....	308	791	915	984	11,603	12,673
8	Other social welfare	4,248	8,623	9,478	9,389		
9	Total social welfare	12,845	24,400	21,542	23,530	25,690	27,363
10	Education	31,529	68,465	76,866	83,272	91,502	97,859
11	Transportation and communications	22,550	102,433	120,548	113,988	123,234	175,124
	Natural resources and primary industries:						
12	Fish and game	734	2,077	2,163	2,211	..	..
13	Forests	3,983	8,823	9,737	10,631	..	..
14	Lands: settlement and agriculture	5,501	5,290	5,595	6,406	..	..
15	Minerals and mines	459	878	942	968	..	..
16	Water resources	15	54	51	88	..	..
17	Other natural resources and primary industries	—	1,040	991	766	..	..
18	Total natural resources and primary industries	10,692	18,162	19,479	21,070	22,059	25,000
19	Debt charges, net, excluding debt retirement	21,043	22,498	25,146	22,337	29,133	29,837
20	Contributions to own government enterprises	1,680	10,259	8,866	9,442	8,300	8,000
	Other expenditures:						
21	General government.....	4,459	11,989	9,366	13,480	..	..
22	Protection of persons and property.....	5,401	23,272	25,143	28,733	..	..
23	Recreational and cultural services.....	778	3,176	3,112	3,298	..	..
24	Local government planning and development	116	586	858	1,224	..	..
25	Trade and industrial development.....	324	1,088	1,188	1,384	..	..
26	Other	171	1,008	1,319	1,038	..	..
27	Total other expenditures	11,249	41,119	40,986	49,157	50,064	56,465
28	Sub-total excluding inter-government transfers....	123,255	334,017	368,793	380,671	416,108	486,453
	Municipal governments:						
29	Subsidies	3,788	1,800	2,850	3,166	14,020	14,820
30	Payments in lieu of taxes	—	—	376	378	450	500
31	Total other governments.....	3,788	1,800	3,226	3,544	14,470	15,320
32	Total net general expenditure	127,043	335,817	372,019	384,215	430,578	501,773
33	Debt retirement excluded from above	4,411	31,909	27,445	29,945	13,936	13,880
34	Non-expense payments included in item 26.....	..	188	195	204	..	..

TABLE 24. Reconciliation with Public Accounts
Ontario

	1945	1951	1952	1953
Ordinary revenue per public accounts	128,369	302,321	349,500	372,973
Add:				
Revenue of special funds	781	3,521	34,668	44,979
Revenue deducted from expenditure	11,522	18,031	22,066	22,607
Expenditure deducted from revenue	334	807	881	912
Ordinary revenue in capital account	13,766	25,044	19,863	6,515
Liquor revenue unremitted	6,768	2,375	2,946	—
Total additions	33,171	49,778	80,424	75,013
Deduct:				
Refunds current year's expenditure	248	188	126	623
Sinking fund earnings in revenue	941	2,397	3,414	3,482
Working capital fund adjustments	—	—	122	—
Liquor revenue over-remitted	—	—	—	985
Interfund eliminations	2	1,008	31,009	40,512
Total deductions	1,191	3,593	34,671	45,602
Gross ordinary revenue	160,349	348,506	395,253	402,384
Gross capital revenue	32	10,122	7,394	5,627
Gross general revenue	160,381	358,628	402,647	408,011
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	6,495	6,835	7,735	9,373
Grants-in-aid and shared-cost contributions	16,313	31,504	15,888	14,530
Institutional revenue	3,250	6,325	7,123	7,584
Capital revenue	32	10,122	7,394	5,627
Net general revenue	134,291	303,842	364,507	370,897
Ordinary expenditure per public accounts	126,803	301,260	348,400	372,040
Add:				
Expenditure of special funds	571	2,166	2,734	32,913
Revenue deducted from expenditure	11,522	18,031	22,066	22,607
Expenditure deducted from revenue	334	807	881	912
Ordinary expenditure in capital account	17,414	44,563	26,888	25,176
Liquor board expenditure other than liquor selling costs	395	830	878	872
Total additions	30,236	66,397	53,447	82,480
Deduct:				
Refunds current year's expenditure	248	188	126	623
Sinking fund earnings applied to debenture retirement	941	2,397	3,414	3,482
Working capital fund adjustments	—	—	122	—
Interfund eliminations	2	1,008	31,009	40,512
Debt retirement	4,411	31,909	27,445	29,945
Total deductions	5,602	35,502	62,116	74,562
Gross ordinary expenditure	151,437	332,155	339,731	379,958
Gross capital expenditure	1,696	58,448	70,428	41,371
Gross general expenditure	153,133	390,603	410,159	421,329
To arrive at "net general expenditure" deduct	26,090	54,786	38,140	37,114
Net general expenditure	127,043	335,817	372,019	384,215

TABLE 25. Net General Revenue — Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations.....	—	—	—	—	—	—
	Income:						
2	Corporations.....	69	3,352	—	—	—	—
3	Individuals	43	16	4	—	—	—
4	Property	—	—	—	—	—	—
5	Succession duties	767	15	8	5	3	3
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	507	1,116	1,215	1,249	1,200	1,195
8	Motor fuel and fuel oil	2,747	6,861	7,654	8,432	9,100	9,015
9	Tobacco	—	—	—	—	—	—
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes.....	12	46	12	15	15	15
13	Total taxes.....	4,145	11,406	8,893	9,701	10,318	10,228
	Privileges, licences and permits:						
14	Liquor control and regulation	1,706	1,935	2,085	2,153	2,025	2,010
15	Motor vehicle	1,787	4,018	4,056	5,108	4,883	5,433
16	Other privileges, licences and permits	1,716	3,340	3,258	3,523	3,714	3,527
17	Total privileges, licences and permits	5,209	9,293	9,399	10,784	10,622	10,970
	Contributions from own government enterprises:						
18	Liquor profits.....	4,418	6,184	6,420	6,493	6,300	6,215
19	Other contributions	1	—	—	—	—	—
20	Other revenue.....	909	1,867	1,906	1,481	1,342	1,342
21	Sub-total excluding inter-government transfers....	14,681	28,750	26,618	28,459	28,582	28,755
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	4,942	14,568	26,036	25,039	26,201	25,600
23	Share of income tax on power utilities.....	—	331	383	569	28	—
24	Subsidies	2,317	1,755	1,755	1,755	1,845	1,820
25	Municipal governments	—	—	—	—	—	—
26	Total other governments.....	7,259	16,654	28,174	27,363	28,074	27,420
27	Total net general revenue	21,940	45,404	54,792	55,822	56,656	56,175
28	Non-revenue receipts included in item 20 .....	..	219	453	188	..	..

1. Excludes \$1.5 million surplus earnings of Manitoba Telephone System included in capital receipts of the province.

TABLE 26. Net General Expenditure — Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	1,611	3,954	4,634	5,639	6,367	5,990
2	Other health	457	901	984	1,044	1,420	1,502
3	Total health	2,068	4,855	5,618	6,683	7,787	7,492
	Social welfare:						
4	Aid to aged persons	512	1,810	1,131	1,214	1,432	1,317
5	Aid to blind persons	29	81	65	83		
6	Aid to unemployed and unemployables	131	659	617	850	1,006	1,190
7	Labour	54	112	159	172	2,076	2,205
8	Other social welfare	588	1,326	1,526	1,828		
9	Total social welfare	1,314	3,988	3,498	4,147	4,514	4,712
10	Education	2,556	7,455	8,905	11,100	11,840	12,143
11	Transportation and communications	2,996	11,389	12,676	13,607	14,984	14,173
	Natural resources and primary industries:						
12	Fish and game	258	511	548	565	..	..
13	Forests	233	826	1,046	1,073	..	..
14	Lands: settlement and agriculture	812	1,471	1,762	1,859	..	..
15	Minerals and mines	32	143	143	154	..	..
16	Water resources	169	395	388	390	..	..
17	Other natural resources and primary industries	65	91	268	301	..	..
18	Total natural resources and primary industries	1,569	3,437	4,155	4,342	4,710	5,167
19	Debt charges, net, excluding debt retirement	2,418	1,063	119	-283	-502	-486
20	Contributions to own government enterprises	270	689	883	1,072	1,072	1,072
	Other expenditures:						
21	General government	1,306	2,164	2,104	2,432	..	..
22	Protection of persons and property	1,176	2,543	2,647	3,008	..	..
23	Recreational and cultural services	12	34	46	46	..	..
24	Local government planning and development	19	34	63	50	..	..
25	Trade and industrial development	50	210	236	273	..	..
26	Other	134	4,265	260	142	..	..
27	Total other expenditures	2,697	9,250	5,356	5,951	6,387	6,447
28	Sub-total excluding inter-government transfers....	15,888	42,126	41,210	46,619	50,792	50,720
	Municipal governments:						
29	Subsidies	—	—	—	—	—	—
30	Payments in lieu of taxes	—	1	2	83	102	102
31	Total other governments	—	1	2	83	102	102
32	Total net general expenditure	15,888	42,127	41,212	46,702	50,894	50,822
33	Debt retirement excluded from above	878	5,944	11,763	6,790	4,969	5,129
34	Non-expense payments included in item 26 .....	..	283	81	74	..	..

TABLE 27. Reconciliation with Public Accounts
Manitoba

	1945	1951	1952	1953
Ordinary revenue per public accounts	24,186	48,536	53,383	56,728
Add:				
Revenue of special funds.....	1,313	1,763	1,718	2,106
Revenue deducted from expenditure.....	3,436	6,648	3,031	8,198
Expenditure deducted from revenue.....	68	121	136	145
Ordinary revenue in capital account.....	54	424	458	6,047
Liquor revenue unremitted.....	210	23	24	25
Items treated as deferred revenue.....	—	—	5,750	739
Total additions	5,081	8,979	11,117	17,260
Deduct:				
Refunds current year's expenditure	12	—	—	34
Interfund eliminations.....	785	881	1,023	6,788
Total deductions	797	881	1,023	6,822
Gross ordinary revenue.....	28,470	56,634	63,477	67,166
Gross capital revenue.....	3	921	1,243	1,741
Gross general revenue	28,473	57,555	64,720	68,907
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	2,235	3,674	4,663	6,908
Grants-in-aid and shared-cost contributions	3,753	6,742	3,101	3,503
Institutional revenue.....	542	814	921	933
Capital revenue	3	921	1,243	1,741
Net general revenue	21,940	45,404	54,792	55,822
Ordinary expenditure per public accounts	19,461	46,337	52,821	56,510
Add:				
Expenditure of special funds.....	344	995	1,128	1,438
Revenue deducted from expenditure	3,436	6,648	3,031	8,198
Expenditure deducted from revenue	68	121	136	145
Liquor board expenditure other than liquor selling costs	10	23	24	25
Total additions	3,858	7,787	4,319	9,806
Deduct:				
Refunds of current year's expenditure	12	—	—	34
Working capital fund adjustments	7	25	31	30
Interfund eliminations.....	785	881	1,023	6,788
Debt retirement	878	5,944	11,763	6,790
Total deductions	1,682	6,850	12,817	13,642
Gross ordinary expenditure.....	21,637	47,274	44,323	52,674
Gross capital expenditure	784	7,004	6,817	7,113
Gross general expenditure	22,421	54,278	51,140	59,787
To arrive at "net general expenditure" deduct	6,533	12,151	9,928	13,085
Net general expenditure	15,888	42,127	41,212	46,702

TABLE 28. Net General Revenue — Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations	—	—	—	—	—	—
	Income:						
2	Corporations.....	—	1,832	—	—	—	—
3	Individuals	16	—	—	—	—	—
4	Property	2,172	2,063	2,175	290	71	—
5	Succession duties	619	30	13	23	23	—
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	35	51	56	58	66	60
8	Motor fuel and fuel oil	4,458	9,535	11,937	14,307	14,695	13,710
9	Tobacco	—	—	—	—	—	—
10	General	5,592	12,932	15,629	17,941	17,054	16,000
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes ¹	11	5,886	5,932	5,962	5,980	5,980
13	Total taxes.....	12,903	32,329	35,742	38,581	37,889	35,750
	Privileges, licences and permits:						
14	Liquor control and regulation	314	49	50	63	55	55
15	Motor vehicle	1,940	4,599	4,761	5,394	5,729	5,200
16	Other privileges, licences and permits	2,835	6,120	7,735	11,404	10,721	11,042
17	Total privileges, licences and permits	5,089	10,768	12,546	16,861	16,505	16,297
	Contributions from own government enterprises:						
18	Liquor profits.....	6,294	9,549	10,946	11,270	10,000	10,000
19	Other contributions	—	599	745	600	600	600
20	Other revenue	1,745	2,946	2,922	3,765	2,810	3,101
21	Sub-total excluding inter-government transfers	26,031	56,191	62,901	71,077	67,804	65,748
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements	6,409	16,513	26,121	25,254	26,647	25,900
23	Share of income tax on power utilities	—	33	31	43	44	44
24	Subsidies	2,061	2,040	2,041	2,041	2,041	2,041
25	Municipal governments	—	—	—	—	—	—
26	Total other governments	8,470	18,586	28,193	27,338	28,732	27,985
27	Total net general revenue	34,501	74,777	91,094	98,415	96,536	93,733
28	Non-revenue receipts included in item 20 .....	..	855	749	867	..	..

1. Includes hospital insurance tax as follows: 1951: \$5,810,000; 1952: \$5,860,000; 1953: \$5,885,000; 1954: \$5,900,000; 1955: \$5,900,000.

**TABLE 29. Net General Expenditure — Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)**

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	3,445	22,886	23,630	24,692	23,600	24,583
2	Other health	1,165	2,937	3,113	3,371	3,799	4,390
3	Total health	4,610	25,823	26,743	28,063	27,399	28,973
	Social welfare:						
4	Aid to aged persons	1,709	2,711	2,248	2,309	2,347	2,857
5	Aid to blind persons	52	93	68	89		
6	Aid to unemployed and unemployables	514	1,198	972	1,105	1,226	1,474
7	Labour	64	122	119	153	3,384	3,780
8	Other social welfare	1,460	2,895	3,028	3,010		
9	Total social welfare	3,799	7,019	6,435	6,666	6,957	8,111
10	Education	5,430	10,200	11,880	13,465	15,227	15,841
11	Transportation and communications	3,940	12,048	17,429	17,678	18,601	19,799
	Natural resources and primary industries:						
12	Fish and game	—	230	183	193	..	..
13	Forests	109	302	368	442	..	..
14	Lands: settlement and agriculture	712	3,116	4,017	3,800	..	..
15	Minerals and mines	—	259	288	620	..	..
16	Water resources	—	325	23	—	..	..
17	Other natural resources and primary industries	934	1,463	1,488	1,822	..	..
18	Total natural resources and primary industries...	1,755	5,695	6,367	6,877	9,057	8,344
19	Debt charges, net, excluding debt retirement	3,232	3,028	2,682	2,613	2,088	1,093
20	Contributions to own government enterprises	6	146	136	892	..	..
	Other expenditures:						
21	General government.....	2,492	3,944	4,141	3,962	..	..
22	Protection of persons and property.....	1,370	2,760	2,861	3,445	..	..
23	Recreational and cultural services.....	102	291	336	714	..	..
24	Local government planning and development	167	468	496	514	..	..
25	Trade and industrial development.....	85	284	294	340	..	..
26	Other	737	75	387	554	..	..
27	Total other expenditures	4,953	7,822	8,515	9,529	14,944	13,938
28	Sub-total excluding inter-government transfers	27,725	71,781	80,187	85,783	94,273	96,099
	Municipal governments:						
29	Subsidies	—	—	—	—	—	—
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	—	—	—	—	—	—
32	Total net general expenditure	27,725	71,781	80,187	85,783	94,273	96,099
33	Debt retirement excluded from above ¹	1,927	5,668	7,030	8,146	7,160	6,558
34	Non-expense payments included in item 26.....	..	59	52	205	..	..

1. Includes amounts charged to liquor profits reserve.

**TABLE 30. Reconciliation with Public Accounts
Saskatchewan**

	1945	1951	1952	1953
Ordinary revenue per public accounts	39, 276	61, 653	70, 515	82, 743
Add:				
Revenue of special funds	6, 177	7, 562	18, 874	19, 542
Revenue deducted from expenditure	348	8, 529	5, 201	5, 539
Expenditure deducted from revenue	68	147	179	219
Ordinary revenue in capital account	—	2, 401	135	580
Liquor revenue unremitted	2, 359	7, 411	—	—
Items treated as deferred revenue	—	—	5, 883	388
Total additions	8, 952	26, 050	30, 272	26, 268
Deduct:				
Refunds of current year's expenditure	700	76	138	166
Working capital fund adjustments	18	140	157	136
To adjust contributions re government enterprises to "net" basis....	38	43	42	40
Employees' superannuation fund contributions	162	—	—	—
Interfund eliminations	5, 299	1, 640	1, 839	2, 178
Total deductions	6, 217	1, 899	2, 176	2, 520
Gross ordinary revenue	42, 011	85, 804	98, 611	106, 491
Gross capital revenue	35	1, 227	1, 742	2, 776
Gross general revenue	42, 046	87, 031	100, 353	109, 267
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	3, 359	2, 992	3, 285	3, 941
Grants-in-aid and shared-cost contributions	3, 642	7, 238	3, 516	3, 425
Institutional revenue	509	797	716	710
Capital revenue	35	1, 227	1, 742	2, 776
Net general revenue	34, 501	74, 777	91, 094	98, 415
Ordinary expenditure per public accounts	38, 785	61, 534	65, 790	72, 958
Add:				
Expenditure of special funds	4, 217	7, 617	9, 084	9, 852
Revenue deducted from expenditure	348	8, 529	5, 201	5, 539
Expenditure deducted from revenue	68	147	179	219
Ordinary expenditure in capital account	—	3, 159	1, 839	—
Deficits of working capital funds	—	—	67	256
Liquor board expenditure other than liquor selling costs	3	—	—	4
Total additions	4, 636	19, 452	16, 370	15, 870
Deduct:				
Refunds current year's expenditure	700	76	138	166
Working capital fund adjustments	25	146	163	65
To adjust contributions re government enterprises to "net" basis....	38	43	42	40
Employees' superannuation fund contributions	162	—	—	—
Interfund eliminations	5, 299	1, 640	1, 839	2, 178
Debt retirement	1, 927	5, 668	7, 030	8, 146
Total deductions	8, 151	7, 573	9, 212	10, 595
Gross ordinary expenditure	35, 270	73, 413	72, 948	78, 233
Gross capital expenditure	—	10, 622	16, 498	18, 402
Gross general expenditure	35, 270	84, 035	89, 446	96, 635
To arrive at "net general expenditure" deduct	7, 545	12, 254	9, 259	10, 852
Net general expenditure	27, 725	71, 781	80, 187	85, 783

TABLE 31. Net General Revenue — Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945 ¹	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations.....	1	—	—	—	—	—
	Income:						
2	Corporations.....	14	4,306	—	—	—	—
3	Individuals.....	5	10	—	—	—	—
4	Property.....	1,186	20	25	—	—	—
5	Succession duties.....	1,129	26	36	17	5	5
	Sales:						
6	Alcoholic beverages.....	—	—	—	—	—	—
7	Amusements and admissions.....	405	957	1,235	1,399	1,515	1,475
8	Motor fuel and fuel oil.....	4,579	13,070	15,768	17,760	19,490	20,000
9	Tobacco.....	—	—	—	—	—	—
10	General.....	—	—	—	—	—	—
11	Other commodities and services.....	—	—	—	—	—	—
12	Other taxes.....	222	1,019	1,060	1,078	990	995
13	Total taxes.....	7,541	19,408	18,124	20,254	22,000	22,475
	Privileges, licences and permits:						
14	Liquor control and regulation.....	409	928	1,014	1,016	1,000	991
15	Motor vehicle.....	3,263	6,621	7,658	8,646	9,192	9,587
16	Other privileges, licences and permits.....	3,932	46,309	64,998	104,363	86,818	75,112
17	Total privileges, licences and permits.....	7,604	53,858	73,670	114,025	97,010	85,690
	Contributions from own government enterprises:						
18	Liquor profits.....	7,669	12,224	14,016	14,497	14,325	14,570
19	Other contributions.....	59	30	180	195	—	—
20	Other revenue.....	1,503	2,493	3,062	3,527	3,157	3,573
21	Sub-total excluding inter-government transfers....	24,376	88,013	109,052	152,498	136,492	126,308
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements.....	7,538	14,799	32,322	29,803	31,816	31,500
23	Share of income tax on power utilities.....	—	793	991	1,396	1,658	1,500
24	Subsidies.....	1,835	2,127	2,127	2,127	2,150	2,190
25	Municipal governments.....	42	19	12	27	—	—
26	Total other governments.....	9,415	17,738	35,452	33,353	35,624	35,190
27	Total net general revenue.....	33,791	105,751	144,504	185,851	172,116	161,498
28	Non-revenue receipts included in item 20.....	..	126	289	269	..	..

1. Excludes cash collected re debt reorganization programme.

TABLE 32. Net General Expenditure — Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945 ¹	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	2,729	10,556	10,633	15,782	18,807	21,892
2	Other health	482	2,613	3,810	2,019	2,362	3,828
3	Total health	3,211	13,169	14,443	17,801	21,169	25,720
	Social welfare:						
4	Aid to aged persons	1,483	2,930	3,710	4,336	5,793	5,987
5	Aid to blind persons	23	45	33	60		
6	Aid to unemployed and unemployables	128	918	755	1,292	1,967	2,069
7	Labour	67	180	216	233	2,085	2,364
8	Other social welfare	532	1,142	1,547	1,615		
9	Total social welfare	2,233	5,215	6,261	7,536	9,845	10,420
10	Education	4,889	15,780	16,876	20,113	23,856	36,573
11	Transportation and communications	4,125	24,389	37,665	43,633	53,997	53,374
	Natural resources and primary industries:						
12	Fish and game	196	262	338	352	..	..
13	Forests	362	1,223	1,504	1,928	..	..
14	Lands: settlement and agriculture	923	5,294	6,948	6,726	..	..
15	Minerals and mines	172	763	1,280	1,468	..	..
16	Water resources	65	155	286	219	..	..
17	Other natural resources and primary industries	339	94	192	307	..	..
18	Total natural resources and primary industries....	2,057	7,791	10,548	11,000	12,045	13,148
19	Debt charges, net, excluding debt retirement	3,044	- 158	- 856	- 1,684	- 3,898	- 4,911
20	Contributions to own government enterprises	—	33	21	17	—	—
	Other expenditures:						
21	General government	1,575	4,406	5,186	3,788	..	..
22	Protection of persons and property	1,348	4,955	5,501	5,626	..	..
23	Recreational and cultural services	44	185	203	206	..	..
24	Local government planning and development	342	425	431	539	..	..
25	Trade and industrial development	145	467	532	520	..	..
26	Other	54	415	550	1,403	..	..
27	Total other expenditures	3,508	10,853	12,403	12,082	16,001	19,450
28	Sub-total excluding inter-government transfers....	23,067	77,072	97,361	110,498	133,015	153,774
	Municipal governments:						
29	Subsidies	109	4,865	6,192	7,608	8,746	9,237
30	Payments in lieu of taxes	—	28	30	44	50	75
31	Total other governments	109	4,893	6,222	7,652	8,796	9,312
32	Total net general expenditure	23,176	81,965	103,583	118,150	141,811	163,086
33	Debt retirement excluded from above	9	2,875	2,943	3,020	2,714	2,783
34	Non-expense payments included in item 26 .....	..	186	279	1,059	..	..

1. Excludes cash payments re debt reorganization programme.

TABLE 33. Reconciliation with Public Accounts
Alberta

	1945	1951	1952	1953
Ordinary revenue per public accounts.....	40,916	120,824	154,744	197,043
Add:				
Revenue of special funds.....	1,703	138	422	571
Expenditure deducted from revenue.....	116	304	389	445
Ordinary revenue in capital account.....	21	72	89	221
Liquor revenue unremitted.....	—	323	835	1,021
Total additions.....	1,840	837	1,735	2,258
Deduct:				
Refunds current year's expenditure.....	563	1,113	952	1,300
Working capital fund adjustments.....	21	39	7	58
To adjust contributions re government enterprises to "net" basis.....	726	1,238	1,269	1,366
Employees' superannuation fund contributions.....	—	899	941	1,070
Liquor revenue over-remitted.....	47	—	—	—
Interfund eliminations.....	1,500	31	15	83
Total deductions.....	2,857	3,320	3,184	3,877
Gross ordinary revenue.....	39,899	118,341	153,295	195,424
Gross capital revenue.....	116	1,547	2,248	4,306
Gross general revenue.....	40,015	119,888	155,543	199,730
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange.....	2,403	3,044	3,465	4,209
Grants-in-aid and shared-cost contributions.....	3,043	8,426	3,873	3,985
Institutional revenue.....	662	1,120	1,453	1,379
Capital revenue.....	116	1,547	2,248	4,306
Net general revenue.....	33,791	105,751	144,504	185,851
Ordinary expenditure per public accounts.....	29,268	73,220	77,235	92,029
Add:				
Expenditure of special funds.....	851	155	574	554
Expenditure deducted from revenue.....	116	304	389	445
Deficits of working capital funds.....	—	123	—	76
Liquor board expenditure other than liquor selling costs.....	27	68	71	77
Total additions.....	994	650	1,034	1,152
Deduct:				
Refunds current year's expenditure.....	563	1,113	952	1,300
Working capital fund adjustments.....	58	7	112	102
To adjust contributions re government enterprises to "net" basis.....	726	1,238	1,269	1,366
Employees' superannuation fund contributions.....	—	899	941	1,070
Interfund eliminations.....	1,500	31	15	83
Debt retirement.....	9	2,875	2,943	3,020
Total deductions.....	2,856	6,163	6,232	6,941
Gross ordinary expenditure.....	27,406	67,707	72,037	86,240
Gross capital expenditure.....	1,994	28,395	42,585	45,789
Gross general expenditure.....	29,400	96,102	114,622	132,029
To arrive at "net general expenditure" deduct.....	6,224	14,137	11,039	13,879
Net general expenditure.....	23,176	81,965	103,583	118,150

TABLE 34. Net General Revenue — Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Taxes:						
1	Corporations.....	—	—	—	—	—	—
	Income:						
2	Corporations.....	—	11,407	—	—	—	—
3	Individuals.....	—	—	—	—	—	—
4	Property	1,335	3,651	3,452	4,130	5,200	4,930
5	Succession duties.....	1,723	—	—	—	—	—
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	868	2,804	3,136	3,337	3,080	3,250
8	Motor fuel and fuel oil	5,021	15,293	16,925	18,636	20,245	20,040
9	Tobacco	—	—	—	—	—	—
10	General.....	—	31,462	34,278	35,467	54,640	57,000
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes ¹	54	15,447	14,938	14,056	60	55
13	Total taxes.....	9,001	80,064	72,730	75,626	83,225	85,275
	Privileges, licences and permits:						
14	Liquor control and regulation	306	279	283	302	290	300
15	Motor vehicle	3,482	9,702	10,188	10,337	10,570	10,760
16	Other privileges, licences and permits	7,668	20,446	27,410	27,773	26,202	27,905
17	Total privileges, licences and permits	11,456	30,427	37,881	38,412	37,062	38,965
	Contributions from own government enterprises:						
18	Liquor profits.....	10,945	19,701	20,600	21,081	21,330	21,075
19	Other contributions.....	—	—	—	—	—	—
20	Other revenue.....	2,242	5,367	5,578	5,568	4,750	4,801
21	Sub total excluding inter-government transfers....	33,644	135,559	136,789	140,687	146,367	150,116
	Other governments:						
	Government of Canada:						
22	Dominion-Provincial taxation agreements.....	12,049	19,127	46,199	43,516	46,052	45,350
23	Share of income tax on power utilities.....	—	1,005	1,099	853	1,812	1,000
24	Subsidies	1,003	1,281	1,281	1,281	1,281	1,281
25	Municipal governments.....	—	—	—	—	—	—
26	Total other governments.....	13,052	21,413	48,579	45,650	49,145	47,631
27	Total net general revenue	46,696	156,972	185,368	186,337	195,512	197,747
28	Non-revenue receipts included in item 20 .....	..	764	1,082	1,093	..	..

1. Includes hospital insurance tax: 1951: \$15,303,000; 1952: \$14,882,000; 1953: \$14,001,000.

TABLE 33. Net General Expenditure — Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (prel.)	1955 (est.)
	Health:						
1	Hospital care	4,892	31,350	36,336	38,737	43,399	43,898
2	Other health	935	3,155	3,999	4,248	4,446	4,660
3	Total health	5,827	34,505	40,335	42,985	47,845	48,558
	Social welfare:						
4	Aid to aged persons	2,138	7,319	6,586	6,945	9,917	9,316
5	Aid to blind persons	50	185	160	158		
6	Aid to unemployed and unemployables	1,423	5,218	4,579	5,079	5,900	6,350
7	Labour	117	463	420	372		
8	Other social welfare	1,118	2,557	2,832	2,964	3,612	3,882
9	Total social welfare	4,846	15,742	14,577	15,518	19,429	19,548
10	Education	5,412	26,282	27,566	23,105	26,239	41,827
11	Transportation and communications	7,268	26,970	35,033	34,239	38,064	37,051
	Natural resources and primary industries:						
12	Fish and game	315	849	897	913	..	..
13	Forests	2,406	8,502	8,886	8,427	..	..
14	Lands: settlement and agriculture	692	2,890	3,122	2,900	..	..
15	Minerals and mines	307	1,172	818	1,197	..	..
16	Water resources	87	322	359	379	..	..
17	Other natural resources and primary industries	—	76	341	690	..	..
18	Total natural resources and primary industries	3,807	13,811	14,423	14,506	14,336	16,012
19	Debt charges, net, excluding debt retirement	6,025	7,888	7,491	7,026	6,135	5,656
20	Contributions to own government enterprises	—	—	—	—	—	—
	Other expenditures:						
21	General government	3,538	7,851	8,905	8,737	..	..
22	Protection of persons and property	2,619	6,320	6,209	8,227	..	..
23	Recreational and cultural services	178	1,043	1,675	1,231	..	..
24	Local government planning and development	16	77	104	122	..	..
25	Trade and industrial development	280	561	544	558	..	..
26	Other	155	694	680	3,823	..	..
27	Total other expenditures	6,786	16,546	18,117	22,698	29,230	28,114
28	Sub-total excluding inter-government transfers....	39,971	141,744	157,542	157,521	178,698	196,766
	Municipal governments:						
29	Subsidies	9	10,376	11,333	11,703	11,700	7,300
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	9	10,376	11,333	11,703	11,700	7,300
32	Total net general expenditure	39,980	152,120	168,875	171,780	192,978	204,066
33	Debt retirement excluded from above	3,186	17,886	43,767	12,467	12,541	12,273
34	Non-expense payments included in item 26 .....	..	- 95	47	2,754	..	..

**TABLE 36. Reconciliation with Public Accounts
British Columbia**

	1945	1951	1952	1953
Ordinary revenue per public accounts	46, 183	143, 772	161, 765	169, 034
Add:				
Revenue of special funds.....	1, 222	33, 550	37, 705	37, 246
Revenue deducted from expenditure	6, 159	17, 378	9, 568	14, 861
Expenditure deducted from revenue	97	211	242	273
Ordinary revenue in capital account.....	—	60	231	—
Liquor revenue unremitted.....	57	105	119	123
Items treated as deferred revenue.....	—	—	6, 104	—
Total additions	7, 535	51, 304	53, 969	52, 503
Deduct:				
Refunds current year's revenue.....	—	—	2	—
Working capital fund adjustments.....	57	34	140	86
Interfund eliminations.....	954	14, 714	19, 104	19, 023
Deferred credits to revenue	—	5, 071	—	—
Total deduction	1, 011	19, 819	19, 246	19, 109
Gross ordinary revenue	52, 707	175, 257	196, 488	202, 428
Gross capital revenue.....	—	2, 292	3, 206	—
Gross general revenue	52, 707	177, 549	199, 694	202, 428
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	692	1, 264	2, 216	2, 200
Grants-in-aid and shared — cost contributions	4, 102	14, 480	6, 623	11, 593
Institutional revenue.....	1, 217	2, 541	2, 281	2, 298
Capital revenue	—	2, 292	3, 206	—
Net general revenue	46, 696	156, 972	185, 368	186, 337
Ordinary expenditure per public accounts	38, 041	123, 673	153, 401	165, 624
Add:				
Expenditure of special funds	1, 340	31, 833	38, 244	37, 154
Revenue deducted from expenditure	6, 159	17, 378	9, 568	14, 861
Expenditure deducted from revenue	97	211	242	273
Items charged to surplus	2, 704	1, 331	19, 636	809
Ordinary expenditure in capital account	—	10, 369	3, 281	547
Deficits of working capital funds	—	—	59	27
Liquor board expenditure other than liquor selling costs.....	56	105	119	123
Total additions	10, 356	61, 227	71, 149	53, 594
Deduct:				
Refunds current year's expenditure	—	—	—	—
Refunds current year's revenue.....	—	—	2	—
Sinking fund earnings applied to debenture retirement	—	—	—	—
Working capital fund adjustments	57	34	241	185
To adjust contributions re government enterprises to "net" basis..	—	—	—	—
Employers superannuation fund contributions.....	—	—	—	—
Contributions to liquor board offset against liquor profits.....	—	—	—	—
Interfund eliminations.....	954	14, 714	19, 104	19, 023
Debt retirement	3, 186	17, 886	43, 767	12, 467
Total deductions	4, 197	32, 634	63, 114	31, 675
Gross ordinary expenditure.....	44, 200	152, 266	161, 436	187, 543
Gross capital expenditure	1, 791	20, 431	21, 765	328
Gross general expenditure	45, 991	172, 697	183, 201	187, 871
To arrive at "net general expenditure" deduct	6, 011	20, 577	14, 326	16, 091
Net general expenditure	39, 980	152, 120	168, 875	171, 780

**TABLE 37. Amounts Paid to Other Governments by Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)**

No.		1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:					
1	Shared-cost contributions	—	—	—	—	—
	To Local Governments:					
2	Subsidies	256	214	226	294	260
3	Payments in lieu of taxes	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:					
4	Highways, roads and bridges	148	104	116	145	162
5	Hospital care	—	—	—	—	—
6	Other health	2	70	55	70	110
7	Aid to aged persons	—	—	—	—	—
8	Aid to unemployed and unemployables	—	—	—	—	—
9	Other social welfare	—	—	—	—	—
10	Education ²	—	—	—	—	—
11	Other	67	80	138	147	118
12	Sub-total Items 4-11	217	254	309	362	390
13	Total to Local Governments	473	468	535	656	650
14	Total	473	468	535	656	650

1. Estimates.

2. Primary and secondary schools are operated by religious denominations. Grants there to are as follows: 1951: \$4,152,000; 1952: \$4,839,000; 1953: \$4,912,000; 1954: \$6,265,000; 1955: \$6,694,000.

**TABLE 38. Amounts Paid to Other Governments by Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)**

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	—	—	—	—	—	—
	To Local Governments:						
2	Subsidies	10	55	77	95	112	111
3	Payments in lieu of taxes	—	—	—	—	—	8
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	—	12	5	17	—	5
5	Hospital care	—	—	—	—	—	—
6	Other health	—	—	—	—	—	—
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables	—	—	—	—	—	—
9	Other social welfare	—	—	—	—	—	—
10	Education ²	349	680	794	853	934	948
11	Other	4	2	2	2	2	7
12	Sub-total Items 4-11	353	694	801	872	936	960
13	Total to Local Governments	363	749	878	967	1,048	1,079
14	Total	363	749	878	967	1,048	1,079

1. Estimates.

2. Includes grants to teachers.

TABLE 39. Amounts Paid to Other Governments by Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	—	—	—	—	—	—
	To Local Governments:						
2	Subsidies	151	597	894	972	990	990
3	Payments in lieu of taxes	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	68	88	166	21	..	..
5	Hospital care	—	—	—	—	—	—
6	Other health	—	—	—	—	—	—
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables	—	—	—	—	—	—
9	Other social welfare	—	4	4	3	..	..
10	Education	1,317	6,142	6,293	6,962	6,751	7,237
11	Other	—	1	3	—	—	—
12	Sub-total Items 4-11	1,385	6,235	6,466	6,986	..	..
13	Total to Local Governments	1,536	6,832	7,360	7,958	..	..
14	Total	1,536	6,832	7,360	7,958	..	..

1. Estimates.

TABLE 40. Amounts Paid to Other Governments by Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	25	—	—	—	—	—
	To Local Governments:						
2	Subsidies	1,384	2,056	2,211	2,638	2,789	2,750
3	Payments in lieu of taxes	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	—	153	179	138	..	..
5	Hospital care	—	—	—	—	—	—
6	Other health	—	—	—	—	—	—
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables	—	—	—	—	—	—
9	Other social welfare	2	44	31	84	..	..
10	Education ²	1,099	6,226	6,653	6,965	6,989	7,155
11	Other	—	—	—	—	—	—
12	Sub-total Items 4-11	1,101	6,423	6,863	7,187	..	..
13	Total to Local Governments	2,485	8,479	9,074	9,825	..	..
14	Total	2,510	8,479	9,074	9,825	..	..

1. Estimates.

2. Includes grants to teachers.

TABLE 41. Amounts Paid to Other Governments by Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	—	—	—	—	—	—
	To local governments:						
2	Subsidies	2,396 ²	250 ³	—	—	—	—
3	Payments in lieu of taxes	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	1,560	1,558	3,288	3,241	..	..
5	Hospital care	—	—	—	—	—	—
6	Other health	—	—	—	—	—	—
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables	—	—	—	—	—	—
9	Other social welfare	—	—	—	—	—	—
10	Education ⁴	6,721	21,489	27,300	30,240	29,900	34,800
11	Other	247	916	1,030	832	..	..
12	Sub-total items 4-11	8,528	23,963	31,618	34,313	..	..
13	Total to local governments	10,924	24,213	31,618	34,313	..	..
14	Total	10,924	24,213	31,618	34,313	..	..

1. Estimates.

2. Compensation for municipal taxes suspended under the wartime taxation agreement.

3. Special grant to the municipal corporation of the city of Quebec.

4. Includes grants to teachers.

TABLE 42. Amounts Paid to Other Governments by Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	49	107	118	134	57	51
	To local governments:						
2	Subsidies	3,788	1,800	2,850	3,166	14,020 ²	14,820 ²
3	Payments in lieu of taxes	—	—	376	378	450	500
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	7,329	24,464	27,111	27,174	32,702 ³	42,012 ³
5	Hospital care	—	—	—	—	—	—
6	Other health	338	985	1,697	1,355	..	..
7	Aid to aged persons	—	2,238	1,971	1,884	2,365	3,475
8	Aid to unemployed and unemployables	1,175	2,712	2,510	2,489	..	..
9	Other social welfare	9	1,104	1,225	1,376	1,665	1,725
10	Education	23,318	48,356	54,613	58,056	63,635	69,795
11	Other	80	4,594	5,664	6,519	1,640	1,703
12	Sub-total items 4-11	32,249	84,453	94,791	98,853	..	..
13	Total to local governments	36,037	86,253	98,017	102,397	..	..
14	Total	36,086	86,360	98,135	102,531	..	..

1. Estimates.

2. Includes payments under the Municipal Unconditional Grants Act.

3. May include some payments re Indian Reserves which would properly be included in item 1.

4. Includes subsidies paid under the Police Act and the Fire Department Act.

**TABLE 43. Amounts Paid to Other Governments by Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**
(Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions.....	71	77	77	77	77	80
	To local governments:						
2	Subsidies	—	—	—	—	—	—
3	Payments in lieu of taxes	—	1	2	83	102	102
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges.....	511	1,132	1,198	1,402	1,435	1,388
5	Hospital care	—	—	—	—	—	—
6	Other health	—	9	—	—	—	—
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables.....	—	251	258	428	510	510
9	Other social welfare	11	55	57	93	105	105
10	Education	1,675	4,834	6,222	8,336	8,446	8,831
11	Other	93	127	218	173	190	202
12	Sub-total items 4-11	2,290	6,408	7,953	10,432	10,686	11,036
13	Total to local governments	2,290	6,409	7,955	10,515	10,788	11,138
14	Total	2,361	6,486	8,032	10,592	10,865	11,218

1. Estimates.

**TABLE 44. Amounts Paid to Other Governments by Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**
(Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions.....	—	2	2	—	—	—
	To local governments:						
2	Subsidies	—	—	—	—	—	—
3	Payments in lieu of taxes	—	—	—	—	—	—
	Grants-in aid and shared-cost contributions:						
4	Highways, roads and bridges.....	157	472	655	412	..	..
5	Hospital care	—	—	—	—	—	—
6	Other health	28	205	222	148	131	100
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables.....	—	796	582	660	..	..
9	Other social welfare	5	1	—	—	—	—
10	Education	3,698	7,391	8,708	9,012	10,040	10,675
11	Other	—	373	75	90	..	..
12	Sub-total items 4-11	3,888	9,238	10,242	10,322	..	..
13	Total to local governments	3,888	9,238	10,242	10,322	..	..
14	Total	3,888	9,240	10,244	10,322	..	..

1. Estimates.

TABLE 45. Amounts Paid to Other Governments by Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	—	5	—	—	—	—
	To local governments:						
2	Subsidies ²	109	4,865	6,192	7,608	8,746	9,237
3	Payments in lieu of taxes	—	28	30	44	50	75
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	—	2,278	2,473	3,492	4,755	3,375
5	Hospital care ³	—	270	668	1,235	..	..
6	Other health	52	36	56	58	60	60
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables	16	835	515	787	630	940
9	Other social welfare	—	—	—	—	—	—
10	Education	3,088	10,902	11,182	14,111	17,580	29,186
11	Other	—	15	28	—	—	110
12	Sub-total items 4-11	3,156	14,336	14,922	19,683	..	..
13	Total to local governments	3,265	19,229	21,144	27,335	..	..
14	Total	3,265	19,234	21,144	27,335	..	..

1. Estimates.

2. Includes share of provincial fuel oil tax paid under the Municipal Assistance Act for the years 1951 to 1955.

3. Amounts paid directly to municipalities, i.e. excludes amounts paid to hospital boards.

TABLE 46. Amounts Paid to Other Governments by Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953	1954 ¹	1955 ¹
	To Government of Canada:						
1	Shared-cost contributions	—	—	—	—	—	—
	To local governments:						
2	Subsidies ²	9	10,376	11,333	11,703	11,700	7,300
3	Payments in lieu of taxes	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
4	Highways, roads and bridges	300	2,346	2,672	2,698	2,745	165
5	Hospital care	—	—	—	—	—	—
6	Other health	70	132	215	219	239	239
7	Aid to aged persons	—	—	—	—	—	—
8	Aid to unemployed and unemployables	898	2,243	1,744	1,960	..	..
9	Other social welfare	3	318	380	411	422	458
10	Education	4,085	19,975	21,265	16,647	19,214	34,356
11	Other	4	10	105	255	..	..
12	Sub-total items 4-11	5,660	25,024	26,381	22,190	..	..
13	Total to local governments	5,669	35,400	37,714	33,893	..	..
14	Total	5,669	35,400	37,714	33,893	..	..

1. Estimates.

2. Includes share of provincial general sales tax for the years 1951 to 1954 inclusive and grants-in-aid of local government for the year 1955.

3. Includes share of provincial motor vehicle licence revenue for the years 1951 to 1954 inclusive.

SECTION IV
MUNICIPAL GOVERNMENTS

TABLE 47. Net General Revenue -- Municipal Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1951	1952	1953	1954 (est.)	1955 (est.)
1	Taxes:					
2	Property	1,233	1,400	1,536	1,632	1,753
3	Sales:					
4	Amusement and admissions	90	107	120	122	149
5	General	—	—	—	—	—
6	Other commodities and services	100	203	202	191	196
7	Other taxes	37	66	92	83	85
8	Total taxes	1,460	1,776	1,950	2,028	2,183
9	Licences and permits (other).....	25	56	73	84	102
10	Contributions from own utilities and enterprises	14	58	31	54	44
11	Other revenue	104	103	124	133	160
12	Sub-total	1,603	1,993	2,178	2,299	2,489
13	Other governments:					
14	Government of Canada:					
15	Grants in lieu of taxes	7	—	50	49	49
16	Provincial government:					
17	Subsidies	253	191	225	271	348
18	Grants in lieu of taxes	—	—	—	28	45
19	Total other governments	260	191	275	348	442
20	Total net general revenue	1,863	2,184	2,453	2,647	2,931

TABLE 48. Net General Expenditure -- Municipal Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1951	1952	1953	1954 (est.)	1955 (est.)
1	Health:					
2	Hospital care	—	—	—	—	—
3	Other health	3	3	3	3	3
4	Total health	3	3	3	3	3
5	Social welfare:					
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables.....	—	—	—	—	—
8	Other social welfare	—	—	—	—	—
9	Total social welfare	—	—	—	—	—
10	Sanitation and waste removal	281	375	403	427	462
11	Education	—	—	—	—	—
12	Highways, roads and bridges.....	571	1,013	1,111	1,167	1,278
13	Debt charges, net, excluding debt retirement	128	180	188	177	178
14	Contributions to own utilities and enterprises	—	93	135	58	52
15	Other expenditures:					
16	General government.....	274	323	375	371	414
17	Protection to persons and property	132	126	160	154	171
18	Recreation and community services	60	65	75	55	44
19	Other	57	96	50	30	25
20	Total other expenditure	523	610	660	610	654
21	Special payments to provinces	—	—	—	—	—
22	Total net general expenditure	1,506	2,274	2,500	2,442	2,627
23	Debt retirement excluded from above	30	30	30	30	30
24	Provision for reserves included in item 16	3	3	4	..	..

TABLE 49. Net General Revenue — Municipal Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Taxes:						
1	Property	578	1,048	1,320	1,380	1,410	1,460
	Sales:						
2	Amusements and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	15	26	29	30	32	34
6	Total taxes	593	1,074	1,349	1,410	1,442	1,494
7	Licences and permits (other)	11	22	32	27	29	31
8	Contributions from own utilities and enterprises	89	62	63	95	90	95
9	Other revenue	30	33	40	49	55	60
10	Sub-total	723	1,191	1,484	1,581	1,616	1,680
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	—	—	—	—	—	—
	Provincial government:						
12	Subsidies	10	55	73	88	90	95
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	10	55	73	88	90	95
15	Total net general revenue	733	1,246	1,557	1,669	1,706	1,775

TABLE 50. Net General Expenditure — Municipal Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Health:						
1	Hospital care	1	2	2	2	2	3
2	Other health	3	5	5	7	7	8
3	Total health	4	7	7	9	9	11
	Social welfare:						
4	Aid to aged persons	—	—	—	—	—	—
5	Aid to unemployed and unemployables	—	2	3	1	2	2
6	Other social welfare	—	14	12	12	13	12
7	Total social welfare	—	16	15	13	15	14
8	Sanitation and waste removal	—	3	4	9	10	10
9	Education	293	631	749	754	760	780
10	Highways, roads and bridges	71	498	653	362	500	600
11	Debt charges, excluding debt retirement	111	132	151	189	220	240
12	Contributions to own utilities and enterprises	1	5	3	1	2	2
	Other expenditure:						
13	General government	62	117	100	105	110	115
14	Protection to persons and property	67	126	141	157	165	170
15	Recreation and community services	13	52	43	54	55	55
16	Other	13	16	27	39	40	42
17	Total other expenditure	155	311	311	355	370	382
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	635	1,603	1,893	1,692	1,886	2,039
20	Debt retirement excluded from above	98	83	120	136	135	140
21	Provision for reserves included in item 16	12	—	5	28	..	..

TABLE 51. Net General Revenue — Municipal Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Taxes:						
1	Property	9,786	16,218	18,843	19,562	20,609	21,379
	Sales:						
2	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	501	547	585	708	606	544
6	Total taxes	10,287	16,765	19,428	20,270	21,215	21,923
7	Licences and permits (other)	110	250	267	277	339	419
8	Contributions from own utilities and enterprises	145	650	234	169	309	266
9	Other revenue	899	992	1,553	1,614	1,815	1,850
10	Sub-total	11,441	18,657	21,482	22,330	23,678	24,458
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	—	307	380	400	799	856
	Provincial government:						
12	Subsidies	144	597	847	989	1,009	1,004
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	144	904	1,227	1,389	1,808	1,860
15	Total net general revenue	11,585	19,561	22,709	23,719	25,486	26,318

TABLE 52. Net General Expenditure — Municipal Government
Nova Scotia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Health:						
1	Hospital care	563	1,965	2,141	2,677	2,854	3,079
2	Other health	59	196	209	198	202	228
3	Total health	622	2,161	2,350	2,875	3,056	3,307
	Social welfare:						
4	Aid to aged persons .....	..	..	..	..	..	..
5	Aid to unemployed and unemployables .....	..	..	..	..	..	..
6	Other social welfare .....	..	..	..	..	..	..
7	Total social welfare	1,180	2,075	1,996	1,732	1,803	2,013
8	Sanitation and waste removal	461	1,394	1,222	1,132	1,577	1,444
9	Education	3,980	7,452	9,681	9,883	9,694	10,214
10	Highways, roads and bridges	1,042	3,454	2,899	2,667	3,123	2,922
11	Debt charges, net, excluding debt retirement	972	1,618	1,738	1,708	2,025	2,555
12	Contributions to own utilities and enterprises	15	61	41	88	38	61
	Other expenditure:						
13	General government	909	1,958	1,909	1,931	2,284	2,448
14	Protection to persons and property	1,507	3,054	3,118	3,442	3,872	4,107
15	Recreation and community services	109	1,159	848	797	990	1,008
16	Other	397	553	662	722	732	765
17	Total other expenditure	2,922	6,724	6,537	6,892	7,878	8,328
18	Special payments to province	437	246	246	246	183	206
19	Total net general expenditure	11,631	25,185	26,710	27,223	29,377	31,050
20	Debt retirement excluded from above	600	1,256	1,633	1,755	2,894	3,177
21	Provision for reserves included in item 16	200	299	339	396	..	..

TABLE 53. Net General Revenue — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
1	Taxes:						
2	Property.....	6,028	11,520	13,985	15,813	17,868	20,191
3	Sales:						
4	Amusement and admissions	—	—	—	—	—	—
5	General	—	—	—	—	—	—
6	Other commodities and services	—	—	—	—	—	—
7	Other taxes	703	1,102	1,385	1,388	1,400	1,425
8	Total taxes	6,731	12,622	15,370	17,201	19,268	21,616
9	Licences and permits (other)	43	169	142	159	160	165
10	Contributions from own utilities and enterprises	465	365	355	363	370	375
11	Other revenue	496	489	677	652	675	700
12	Sub-total	7,735	13,645	16,544	18,375	20,473	22,856
13	Other governments:						
14	Government of Canada:						
15	Grants in lieu of taxes	—	87	145	214	220	300
16	Provincial government:						
17	Subsidies	1,314	2,014	2,069	2,598	2,600	2,700
18	Grants in lieu of taxes	—	—	—	—	—	—
19	Total other governments	1,314	2,101	2,214	2,812	2,820	3,000
20	Total net general revenue	9,049	15,746	18,758	21,187	23,293	25,856

TABLE 54. Net General Expenditure — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
1	Health:						
2	Hospital care	410	967	1,389	1,307	1,350	1,400
3	Other health	66	169	134	204	200	200
4	Total health	476	1,136	1,523	1,511	1,550	1,600
5	Social welfare:						
6	Aid to aged persons .....	..	129	180	124	150	175
7	Aid to unemployed and unemployables .....	..	226	403	474	475	480
8	Other social welfare .....	..	245	264	242	250	260
9	Total social welfare	340	600	847	840	875	915
10	Sanitation and waste removal	114	529	587	647	724	811
11	Education	3,580	8,064	11,293	12,191	13,166	13,271
12	Highways, roads and bridges	850	3,133	2,870	3,195	3,200	3,300
13	Debt charges, net, excluding debt retirement	905	912	989	1,015	1,045	1,067
14	Contributions to own utilities and enterprises	54	278	392	439	492	551
15	Other expenditure:						
16	General government	726	1,559	1,818	2,038	2,282	2,555
17	Protection to persons and property	1,013	2,118	2,473	2,817	3,211	3,660
18	Recreation and community services	114	345	320	457	450	460
19	Other	802	897	1,059	1,031	1,050	1,070
20	Total other expenditure	2,655	4,919	5,670	6,343	6,993	7,745
21	Special payments to province	—	—	—	—	—	—
22	Total net general expenditure	8,974	19,571	24,171	26,181	28,045	29,260
23	Debt retirement excluded from above	527	888	889	1,031	1,195	1,386
24	Provision for reserves included in item 16	278	288	279	383	..	..

TABLE 55. Net General Revenue — Municipal Governments
Quebec
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
1	Taxes:						
1	Property	69,371	108,277	118,057	129,730	141,405	154,131
2	Sales:						
2	Amusement and admissions	973	1,300	1,394	1,379	1,368	1,400
3	General	8,916	27,774	29,749	33,863	38,603	44,007
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	1,815	6,339	9,805	8,973	10,947	11,962
6	Total taxes	81,075	143,690	159,005	173,945	192,323	211,500
7	Licences and permits (other)	1,905	4,222	4,498	4,130	4,200	4,400
8	Contributions from own utilities and enterprises	6,833	16,152	17,580	18,418	19,339	20,300
9	Other revenue	10,078	17,655	11,706	20,443	20,000	21,000
10	Sub-total	99,891	181,719	192,789	216,936	235,862	257,200
	Other governments:						
11	Government of Canada:						
11	Grants in lieu of taxes	—	—	—	—	—	—
12	Provincial government:						
12	Subsidies	—	—	—	—	—	—
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	—	—	—	—	—	—
15	Total net general revenue	99,891	181,719	192,789	216,936	235,862	257,200

TABLE 56. Net General Expenditure — Municipal Governments
Quebec
For the Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Health:						
1	Hospital care	1,934	..	1,191	..	..	..
2	Other health	1,940	..	9,066	..	..	..
3	Total health	3,874	7,553	10,256	9,542	10,496	11,545
	Social welfare:						
4	Aid to aged persons .....	..	..	..	..	..	..
5	Aid to unemployed and unemployables .....	..	..	..	..	..	..
6	Other social welfare .....	..	..	..	..	..	..
7	Total social welfare	2,721	4,200	4,901	4,759	5,235	5,758
8	Sanitation and waste removal	2,992	17,500	19,949	18,648	20,513	20,464
9	Education	28,525	65,942	74,350	88,762	98,994	99,986
10	Highways, roads and bridges	9,140	29,229	35,087	36,113	42,094	41,803
11	Debt charges, net, excluding debt retirement	11,973	12,373	13,156	14,101	15,511	17,066
12	Contributions to own utilities and enterprises	542	683	573	605	665	710
	Other expenditure:						
13	General government	13,885	18,336	18,542	23,514	25,564	26,820
14	Protection to persons and property	11,986	24,058	26,325	27,892	30,681	33,749
15	Recreation and community services	2,000	4,959	6,039	6,589	7,247	7,971
16	Other	4,508	15,963	28,425	20,649	32,713	34,984
17	Total other expenditure	32,379	63,316	79,331	78,644	96,205	103,524
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	92,146	200,796	237,603	251,174	289,713	300,856
20	Debt retirement excluded from above	9,947	23,232	21,777	28,963	31,859	35,000
21	Provision for reserves included in item 16 .....	..	..	1,399	1,902	..	..

**TABLE 57. Net General Revenue — Municipal Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954	1955 (est.)
	Taxes:						
1	Property	107,979	228,807	263,802	283,772	306,628	331,158
	Sales:						
2	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	122	112	142	190	182	180
6	Total taxes	108,101	228,919	263,944	283,962	306,810	331,338
7	Licences and permits (other)	1,600	3,579	3,939	4,632	4,863	5,106
8	Contributions from own utilities and enterprises	1,941	3,220	3,540	3,324	1,804	2,000
9	Other revenue	9,592	14,200	16,565	21,826	22,893	22,917
10	Sub-total	121,234	249,918	287,988	313,744	336,370	361,361
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	435	2,117	2,240	2,183	2,995	4,000
	Provincial government:						
12	Subsidies	3,105	1,741	2,787	2,675	19,837	24,440
13	Grants in lieu of taxes	—	—	—	—	450	500
14	Total other governments	3,540	3,858	5,027	4,858	23,282	28,940
15	Total net general revenue	124,774	253,776	293,015	318,602	359,652	390,201

**TABLE 58. Net General Expenditure — Municipal Government
Ontario
For the Fiscal Years Ended Nearest to December 31**
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954	1955 (est.)
	Health:						
1	Hospital care	8,417	8,988	12,611	14,965	19,740	22,101
2	Other health	2,588	4,929	5,937	4,971	7,427	8,300
3	Total health	11,005	13,917	18,548	19,936	27,167	30,401
	Social welfare:						
4	Aid to aged persons	162	—	464	1,577	3,693	3,000
5	Aid to unemployed and unemployables	1,659	3,550	3,472	3,173	3,739	4,413
6	Other social welfare	3,462	8,725	9,550	9,598	13,195	13,974
7	Total social welfare	5,283	12,275	13,486	14,348	20,627	21,387
8	Sanitation and waste removal	8,010	21,716	21,877	32,107	91,950	77,621
9	Education	34,517	111,443	136,353	144,261	167,867	195,691
10	Highways, roads and bridges	20,189	36,184	43,786	50,713	71,712	75,122
11	Debt charges, net, excluding debt retirement	5,965	9,977	12,422	15,754	15,295	17,472
12	Contributions to own utilities and enterprises	804	821	1,558	1,677	1,687	1,700
	Other expenditure:						
13	General government	14,438	17,883	22,948	26,838	30,800	34,347
14	Protection to persons and property	18,293	47,304	43,180	46,358	56,681	60,946
15	Recreation and community services	4,515	13,294	13,259	15,813	15,397	16,000
16	Other	2,672	8,891	11,782	11,263	11,566	12,000
17	Total Other expenditure	39,918	87,372	91,169	100,272	114,444	123,293
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	125,691	293,705	339,199	379,068	510,749	542,687
20	Debt retirement excluded from above	15,311	24,294	27,941	29,710	32,000	35,000
21	Provision for reserves included in item 16	1,519	1,888	2,559	3,976	..	..

TABLE 59. Net General Revenue — Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Taxes:						
1	Property	19,572	36,439	39,305	40,723	44,215	48,194
	Sales:						
2	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	207	286	296	322	344	329
5	Other taxes	1	3	9	9	8	8
6	Total taxes	19,780	36,728	39,610	41,054	44,567	48,531
7	Licences and permits (other)	334	688	751	838	930	1,032
8	Contributions from own utilities and enterprises	1,069	1,836	1,480	1,252	1,319	2,000
9	Other revenue	2,118	2,500	2,722	2,393	2,614	4,000
10	Sub-total	23,301	41,752	44,563	45,537	49,430	55,563
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	—	—	—	38	39	40
	Provincial government:						
12	Subsidies	—	—	—	—	—	—
13	Grants in lieu of taxes	—	—	—	61	70	75
14	Total other governments	—	—	—	99	109	115
15	Total net general revenue	23,301	41,752	44,563	45,636	49,539	55,678

TABLE 60. Net General Expenditure — Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Health:						
1	Hospital care .....	..	1,811	2,328	2,107	2,194	2,200
2	Other health .....	..	827	861	652	485	600
3	Total health	568	2,638	3,189	2,759	2,679	2,800
	Social welfare:						
4	Aid to aged persons .....	..	243	49	36	19	25
5	Aid to unemployed and unemployables .....	..	968	865	548	523	550
6	Other social welfare .....	..	547	754	776	723	750
7	Total social welfare	2,203	1,758	1,668	1,360	1,265	1,325
8	Sanitation and waste removal	1,045	1,880	1,919	2,672	2,946	3,143
9	Education	7,833	16,170	16,826	17,904	20,982	24,480
10	Highways, roads and bridges	3,831	9,104	9,607	11,682	14,082	14,288
11	Debt charges, net, excluding debt retirement	1,399	1,181	1,335	1,386	1,488	1,607
12	Contributions to own utilities and enterprises	667	800	881	855	886	900
	Other expenditure:						
13	General government	2,013	3,327	3,436	3,781	3,915	4,031
14	Protection to persons and property	2,598	5,336	5,753	6,407	7,212	7,873
15	Recreation and community services	426	941	992	1,309	1,357	1,363
16	Other	1,209	2,477	2,757	2,891	1,827	2,700
17	Total other expenditure	6,246	12,081	12,938	14,388	14,311	15,967
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	23,792	45,612	48,363	53,006	58,639	64,510
20	Debt retirement excluded from above	1,352	1,988	2,015	2,103	2,431	2,796
21	Provision for reserves included in item 16	1,146	1,935	2,024	2,248	..	..

TABLE 61. Net General Revenue — Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
1	Taxes:						
	Property	20,579	38,081	41,456	47,437	54,792	57,152
2	Sales:						
	Amusement and admissions.....	123	297	345	388	445	465
3	General	—	—	—	—	—	—
4	Other commodities and services.....	—	210	174	191	209	205
5	Other taxes.....	448	1,049	1,150	1,197	1,042	1,090
6	Total taxes	21,150	39,637	43,125	49,213	56,488	58,912
7	Licences and permits (other).....	396	662	758	967	1,103	1,389
8	Contributions from own utilities and enterprises.....	2,433	2,479	2,827	2,861	3,229	2,967
9	Other revenue.....	2,593	3,246	3,798	4,147	4,421	4,181
10	Sub-total	26,572	46,024	50,508	57,188	65,241	67,449
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes.....	—	41	104	17	21	21
	Provincial government:						
12	Subsidies	—	—	—	—	—	—
13	Grants in lieu of taxes.....	—	—	—	—	—	—
14	Total other governments	—	41	104	17	21	21
15	Total net general revenue	26,572	46,065	50,612	57,205	65,262	67,470

TABLE 62. Net General Expenditure — Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
1	Health:						
	Hospital care.....	1,764	2,269	2,323	2,588	3,539	3,540
2	Other health	179	2,295	2,163	2,409	2,974	2,963
3	Total health	1,943	4,564	4,486	4,997	6,513	6,503
	Social welfare:						
4	Aid to aged persons	—	—	—	—	—	—
5	Aid to unemployed and unemployables.....	326	463	167	453	476	499
6	Other social welfare	423	218	214	170	203	198
7	Total social welfare	749	681	381	623	679	697
8	Sanitation and waste removal	679	1,958	2,268	3,174	4,501	4,926
9	Education	10,517	20,301	22,796	24,550	27,783	30,465
10	Highways, roads and bridges.....	5,109	9,076	11,987	14,180	18,145	19,458
11	Debt charges, net, excluding debt retirement.....	1,741	976	909	1,384	1,578	1,631
12	Contributions to own utilities and enterprises.....	19	259	251	378	288	748
	Other expenditure:						
13	General government	2,830	3,790	4,105	4,518	5,396	6,023
14	Protection to persons and property.....	1,650	3,009	3,212	3,627	4,245	4,898
15	Recreation and community services.....	702	1,557	1,740	1,864	2,228	2,418
16	Other	736	1,355	1,551	1,979	2,251	1,612
17	Total other expenditure	5,918	9,711	10,608	11,988	14,120	14,951
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	26,675	47,526	53,686	61,274	73,607	79,379
20	Debt retirement excluded from above	520	729	811	1,478	1,666	1,759
21	Provision for reserves included in item 16.....	414	517	569	903	..	..

**TABLE 63. Net General Revenue — Municipal Governments
Alberta
For the Fiscal Years Ended Nearest December 31**
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Taxes:						
1	Property	21,860	46,124	53,079	58,303	65,666	73,466
	Sales:						
2	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities services	—	—	—	—	—	—
5	Other taxes	27	76	92	83	76	80
6	Total taxes	21,887	46,200	53,171	58,386	65,742	73,546
7	Licences and permits (other)	303	565	673	863	891	917
8	Contributions from own utilities and enterprises	2,302	2,543	2,816	3,695	4,204	4,796
9	Other revenue	2,007	3,891	4,803	5,329	5,790	6,216
10	Sub-total	26,499	53,199	61,463	68,273	76,627	85,475
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	—	63	124	153	188	200
	Provincial government:						
12	Subsidies	—	4,943	6,510	7,686	9,292	9,300
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	—	5,006	6,634	7,839	9,480	9,500
15	Total net general revenue	26,499	58,205	68,097	76,112	86,107	94,975

**TABLE 64. Net General Expenditure — Municipal Governments
Alberta
For the Fiscal Years Ended Nearest to December 31**
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Health:						
1	Hospital care	170	2,227	4,311	1,595	2,876	3,300
2	Other health	225	3,326	4,189	5,299	5,283	5,400
3	Total health	395	5,553	8,500	6,894	8,159	8,700
	Social welfare:						
4	Aid to aged persons .....	..	..	..	..	..	..
5	Aid to unemployed and unemployables .....	..	..	..	..	..	..
6	Other social welfare .....	..	..	..	..	..	..
7	Total social welfare	2,068	1,175	1,317	1,467	1,643	1,700
8	Sanitation and waste removal	903	5,702	7,686	10,628	11,349	13,051
9	Education	10,260	29,675	32,143	47,660	49,562	52,449
10	Highways, roads and bridges	4,343	17,008	21,715	24,887	29,531	32,000
11	Debt charges, net, excluding debt retirement	2,038	2,693	3,284	4,160	4,683	5,182
12	Contributions to own utilities and enterprises	224	814	828	820	579	700
	Other expenditure:						
13	General government	2,119	3,670	4,130	4,401	5,066	5,774
14	Protection to persons and property	1,882	5,250	6,215	7,035	7,889	8,713
15	Recreation and community services	588	1,699	2,208	2,291	3,839	4,210
16	Other	1,768	2,510	2,860	2,911	2,942	3,000
17	Total other expenditure	6,357	13,129	15,413	16,638	19,736	21,697
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	26,588	75,749	90,886	113,154	125,242	135,479
20	Debt retirement excluded from above	1,682	2,797	3,913	4,637	6,833	7,500
21	Provision for reserves included in item 16	365	1,039	1,040	799	..	..

TABLE 65. Net General Revenue — Municipal Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Source	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Taxes:						
1	Property	22,097	43,040	48,551	52,791	60,154	56,490
	Sales:						
2	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	311	331	286	301	396	430
6	Total taxes	22,408	43,371	48,837	53,092	60,550	56,920
7	Licences and permits (other)	1,639	2,390	2,748	3,764	4,063	2,834
8	Contributions from own utilities and enterprises	1,797	1,774	1,950	2,233	1,306	780
9	Other revenue	2,130	5,017	5,162	5,531	5,036	9,829
10	Sub-total	27,974	52,552	58,697	64,620	70,955	70,363
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	—	125	156	204	105	427
	Provincial government:						
12	Subsidies	—	10,011	10,863	11,997	11,143	6,466
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	—	10,136	11,019	12,201	11,248	6,893
15	Total net general revenue	27,974	62,688	69,716	76,821	82,203	77,256

TABLE 66. Net General Expenditure — Municipal Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.	Function	1945	1951	1952	1953	1954 (est.)	1955 (est.)
	Health:						
1	Hospital care .....	..	..	..	..	1,989	1,803
2	Other health .....	..	..	..	..	943	885
3	Total health	1,775	3,382	2,888	2,795	2,932	2,688
	Social welfare:						
4	Aid to aged persons	—	—	—	—	—	—
5	Aid to unemployed and unemployables	599	1,399	1,136	912	737	2,270
6	Other social welfare	387	480	836	1,024	1,212	1,101
7	Total social welfare	986	1,879	1,972	1,936	1,949	3,371
8	Sanitation and waste removal	845	4,364	5,262	4,775	4,837	4,906
9	Education	8,357	23,471	26,723	31,830	38,880	29,953
10	Highways, roads and bridges	2,823	14,511	17,178	21,954	22,165	23,625
11	Debt charges, net, excluding debt retirement	4,111	5,591	4,970	5,460	7,252	8,071
12	Contributions to own utilities and enterprises	—	485	390	487	327	880
	Other expenditure:						
13	General government	3,304	4,237	4,823	5,829	6,864	9,933
14	Protection to persons and property	4,422	11,746	12,835	13,301	13,964	14,516
15	Recreation and community services	890	4,162	4,100	5,311	5,308	5,113
16	Other	212	1,263	1,699	1,472	1,217	1,944
17	Total other expenditure	8,828	21,408	23,457	25,913	27,353	31,506
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	27,725	75,091	82,840	95,150	105,695	105,000
20	Debt retirement excluded from above	1,892	3,569	4,839	5,024	5,174	6,795
21	Provision for reserves included in item 16	—	228	382	486	..	..

COMPARATIVE STATISTICS OF PUBLIC FINANCE

**Federal, Provincial and Municipal
Governments of Canada**

**Volume II
DIRECT AND INDIRECT DEBT**

1945, 1951, 1952, 1953
(Fiscal years ended nearest to December 31st)

**FEDERAL - PROVINCIAL CONFERENCE
1955**

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INTRODUCTION

This document contains comparative statistics of public finance for the federal, provincial and municipal governments covering the fiscal years ended nearest to December 31st, 1945, and 1951 to 1953 inclusive. The data are given on a combined basis for all levels of government and also in comparative form for provincial and municipal governments. For convenience, the tables have been divided into three sections as follows:

Section I — All governments combined

Section II — Provincial Governments

Section III — Municipal Governments

As in the case of Volume I dealing with Revenue and Expenditure, the statistics presented herein follow the classifications, concepts and definitions recommended by Dominion-Provincial conferences on provincial and municipal finance statistics and the federal data have been presented in a form comparable thereto to the extent applicable. Further details concerning the bases of presentation may be obtained by reference to the official publications of the Dominion Bureau of Statistics dealing with provincial and municipal government finance statistics.

The statistics for the federal and provincial governments are based on final information contained in the official Public Accounts. In the case of municipal governments these data are based primarily on official published reports of provincial departments of municipal affairs supplemented by information from individual municipal reports.

The direct funded debt of municipalities includes all debenture debt issued at the local government level whether for general purposes, for education, or for utilities; that is, all debentures issued by municipalities, by school boards, by utilities and by special districts and special areas such as those set up in metropolitan areas. Municipal sinking funds to the amount of the actuarial reserve have been shown as a deduction from funded debt. Municipal Improvement Assistance Act loans and similar loans made by provincial governments which are secured by debentures deposited with the lender are shown as direct debenture debt. As all utility and special district and special area debt has been classified as direct debt, the amount of indirect debt shown represents debt issued by other than municipal corporations, or special local government bodies, and guaranteed by municipalities.

Only sinking or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

In arriving at combined debt figures, intergovernmental balances, such as specifically identifiable treasury bills, loans and advances or other liabilities owing to other governments, are deducted. Securities such as bonds or debentures issued by one government and held as investments by another government are not shown as deductions in this regard.

These statistics were prepared in the Public Finance and Transportation Division of the Dominion Bureau of Statistics.

The following symbols have been used in the tables:

- to indicate nil and amounts under \$500.
- .. to indicate figures are not available.

SECTION I
ALL GOVERNMENTS

TABLE 1. Direct and Indirect Debt - All Governments
Excluding Inter-government debt
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945						1951						1952						1953						No.
		Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government debt	Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government debt	Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government debt	Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government debt	
	Direct debt																									
1	Funded debt ¹	14,595,441	1,831,864	1,003,351	17,430,656	192,029	17,238,627	13,295,411	2,296,879	1,432,422	17,024,712	105,411	16,919,301	13,260,528	2,451,411	1,612,548	17,324,487	107,450	17,217,037	13,176,168	2,637,687	1,845,491	17,659,346	133,847	17,525,499	1
2	Less sinking funds	—	202,423	151,198	353,621	—	353,621	25,903	364,981	116,829	507,513	—	507,513	27,625	423,306	103,274	554,205	—	554,205	101,851	445,972	92,482	640,305	—	640,305	2
3	Net funded debt	14,595,441	1,629,441	852,153	17,077,035	192,029	16,885,006	13,269,508	1,931,898	1,315,793	16,517,199	105,411	16,411,788	13,232,903	2,028,105	1,509,274	16,770,282	107,450	16,662,832	13,074,317	2,191,715	1,753,009	17,019,041	133,847	16,885,194	3
4	Short term treasury bills ²	1,696,000	23,575	—	1,719,575	—	1,719,575	1,400,000	67,379	200	1,467,579	—	1,467,579	1,550,000	42,905	200	1,593,105	—	1,593,105	1,400,000	13,494	—	1,413,494	—	1,413,494	4
5	Savings deposits and certificates	35,537	2,528	—	38,065	—	38,065	38,031	1,381	—	39,412	—	39,412	39,322	1,474	—	40,796	—	40,796	37,793	1,856	—	39,649	—	39,649	5
6	Temporary loans and overdrafts	—	23,476	27,474	50,950	—	50,950	—	996	87,086	88,082	—	88,082	—	9,311	98,403	107,714	—	107,714	—	989	96,050	97,039	—	97,039	6
7	Other liabilities	1,520,417 ³	122,699	129,888	1,773,004	47,666	1,725,338	2,273,565	196,077	163,394	2,633,236	117,274	2,515,962	2,721,311	198,846	157,791	3,077,948	83,351	2,994,597	2,906,599	204,888	192,087	3,303,574	35,952	3,267,622	7
8	Total direct debt (less sinking funds) ⁴	17,847,386	1,801,719	1,009,515	20,658,629	239,695	20,418,934	16,981,104	2,197,731	1,566,673	20,745,508	222,685	20,522,823	17,543,536	2,280,641	1,765,668	21,589,945	190,801	21,399,044	17,418,709	2,412,942	2,041,146	21,872,797	163,799	21,702,998	8
	Indirect debt																									
9	Guaranteed bonds or debentures	585,887 ⁵	134,144	23,212	743,243	10,721	732,522	620,622 ⁵	900,558	16,575	1,537,755	19,507	1,518,248	610,252 ⁶	1,049,107	17,564	1,676,923	24,517	1,652,406	741,475 ⁵	1,201,023	17,079	1,959,577	25,078	1,934,499	9
10	Less sinking funds	4,851 ⁶	4,370	490	9,711	1,979	7,732	7,482 ⁶	5,114	750	13,346	3,168	10,180	4,529 ⁶	5,301	758	10,588	1,505	9,083	4,490 ⁶	8,212	815	13,517	1,559	11,958	10
11	Net total items 9-10	581,036	129,774	22,722	733,532	8,742	724,790	613,140	895,444	15,825	1,524,409	16,341	1,508,068	605,723	1,043,806	16,806	1,666,335	23,012	1,643,323	736,965	1,192,811	16,264	1,946,060	23,519	1,922,541	11
12	Guaranteed bank loans	5,484	6,268	1,200	12,952	5,246	7,706	32,301	22,310	1,360	55,971	6,718	49,253	34,920	18,558	1,112	54,590	5,112	49,478	109,822	20,490	874	131,186	4,627	126,559	12
13	Municipal Improvement Assistance Act loans	—	5,317	—	5,317	5,317	—	—	3,945	—	3,945	3,945	—	—	3,682	—	3,682	3,682	—	—	3,395	—	3,395	3,335	—	13
14	Other guarantees	3,705 ⁷	4	—	3,709	3,500	209	13,224 ⁷	24,918	—	38,142	1,554	36,588	11,457 ⁷	26,078	—	37,535	1,544	35,991	10,476 ⁷	27,053	—	37,529	1,033	36,496	14
15	Total indirect debt (less sinking funds).....	590,225	141,363	23,922	755,510	22,805	732,705	658,665	946,617	17,185	1,622,467	28,558	1,593,909	652,100	1,092,124	17,918	1,762,142	33,359	1,728,792	857,283	1,243,749	17,138	2,118,170	32,574	2,085,596	15
16	Total direct and indirect debt (less sinking funds)	18,437,620	1,943,082	1,033,437	21,414,139	262,500	21,151,639	17,639,769	3,144,348	1,583,858	22,367,975	251,243	22,116,732	18,196,636	3,372,765	1,783,586	23,351,987	224,151	23,127,836	18,275,992	3,656,691	2,058,284	23,990,967	202,373	23,788,594	16

1. Including treasury bills having a term of two or more years.

2. Consists of treasury bills, treasury notes and deposits certificates having a term of less than two years.

3. Includes refundable portion of personal income tax and excess profits tax.

4. Excludes surplus, reserves, unexpended balances and deferred revenue.

5. Includes both guaranteed and unguaranteed issues of the Canadian National Railways, as at March 31 to correspond with fiscal year end of Federal Government, except outstanding securities held by Canadian National Railways Security Trust.

6. Consists of proceeds from sale of mortgaged properties deposited with Trustees and proceeds of equipment trust issues not yet released by Trustees.

7. Excludes contingent liability in respect of Federal Government guarantees of deposits maintained by chartered banks in the Bank of Canada and contingent liabilities of the Canadian National Railways.

SECTION II
PROVINCIAL GOVERNMENTS

TABLE 2. Direct and Indirect Debt — Provincial Governments
Newfoundland
As at Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1951	1952	1953
	Direct debt			
1	Funded debt.....	5,000	15,000	15,000
2	Less sinking funds.....	1,207	1,374	1,828
3	Net funded debt.....	3,793	13,626	13,172
4	Short term treasury bills.....	1,250	—	—
5	Savings deposits and certificates	12	12	12
6	Temporary loans and overdrafts	—	—	—
7	Other liabilities.....	297	1,068	1,024
8	Total direct debt (less sinking funds)	5,352	14,706	14,208
	Indirect debt			
9	Guaranteed bonds or debentures.....	3,135	5,160	5,498
10	Less sinking funds.....	—	—	—
11	Net total items 9-10	3,135	5,160	5,498
12	Guaranteed bank loans.....	2,618	2,356	4,403
13	Municipal Improvement Assistance Act loans	—	—	—
14	Other guarantees.....	24,876 ¹	26,036 ¹	27,011 ¹
15	Total indirect debt (less sinking funds)	30,629	33,552	36,912
16	Total direct and indirect debt (less sinking funds)	35,981	48,258	51,120

1. Newfoundland Savings Bank deposits.

TABLE 3. Direct and Indirect Debt — Provincial Governments
Prince Edward Island
As at Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	10,073	17,500	18,998	19,850
2	Less sinking funds.....	2,419	2,153	2,764	5,622
3	Net funded debt.....	7,654	15,347	16,234	14,228
4	Short term treasury bills	—	—	—	—
5	Savings deposits and certificates	1,425	947	1,103	1,524
6	Temporary loans and overdrafts	1,434	996	—	989
7	Other liabilities	54	272	237	248
8	Total direct debt (less sinking funds).....	10,567	17,562	17,574	16,989
	Indirect debt				
9	Guaranteed bonds or debentures.....	—	293	387	531
10	Less sinking funds.....	—	—	—	—
11	Net total items 9-10	—	293	387	531
12	Guaranteed bank loans.....	5	—	—	—
13	Municipal Improvement Assistance Act loans	5	4	4	4
14	Other guarantees.....	—	—	—	—
15	Total indirect debt (less sinking funds)	10	297	391	535
16	Total direct and indirect debt (less sinking funds).....	10,577	17,859	17,965	17,524

TABLE 4. Direct and Indirect Debt — Provincial Governments
Nova Scotia
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	96,547	172,291	190,871	203,496
2	Less sinking funds	12,346	15,488	18,475	21,925
3	Net funded debt	84,201	156,803	172,396	181,571
4	Short term treasury bills	—	10,915	1,200	—
5	Savings deposits and certificates	—	—	—	—
6	Temporary loans and overdrafts.....	5,746	—	—	—
7	Other liabilities	3,834	7,784	7,521	6,716
8	Total direct debt (less sinking funds)	93,781	175,502	181,117	188,287
	Indirect debt				
9	Guaranteed bonds or debentures	1,343	885	757	802
10	Less sinking funds	70	113	121	139
11	Net total items 9-10	1,273	772	636	663
12	Guaranteed bank loans	884	3,706	2,867	987
13	Municipal Improvement Assistance Act loans	560	436	415	394
14	Other guarantees	4	—	—	—
15	Total indirect debt (less sinking funds).....	2,721	4,914	3,918	2,044
16	Total direct and indirect debt (less sinking funds)	96,502	180,416	185,035	190,331

TABLE 5. Direct and Indirect Debt — Provincial Governments
New Brunswick
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	112,283	189,318	198,816	202,019
2	Less sinking funds	21,003	30,332	34,146	37,871
3	Net funded debt	91,280	158,986	164,670	164,148
4	Short term treasury bills	—	—	—	—
5	Savings deposits and certificates	—	—	—	—
6	Temporary loans and overdrafts.....	1,324	—	—	—
7	Other liabilities	2,209	7,563	6,011	7,145
8	Total direct debt (less sinking funds)	94,813	166,549	170,681	171,293
	Indirect debt				
9	Guaranteed bonds or debentures	1,243	6,569	8,065	8,501
10	Less sinking funds	192	238	254	280
11	Net total items 9-10	1,051	6,331	7,811	8,221
12	Guaranteed bank loans	434	3,436	2,455	1,903
13	Municipal Improvement Assistance Act loans	381	262	243	224
14	Other guarantees	—	—	—	—
15	Total indirect debt (less sinking funds).....	1,866	10,029	10,509	10,348
16	Total direct and indirect debt (less sinking funds)	96,679	176,578	181,190	181,641

TABLE 6. Direct and Indirect Debt — Provincial Governments
Quebec
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	421,311	436,300	461,925	479,448
2	Less sinking funds	72,098	105,882	106,607	115,597
3	Net funded debt	349,213	330,418	355,318	363,851
4	Short term treasury bills	—	—	—	—
5	Savings deposits and certificates	—	—	—	—
6	Temporary loans and overdrafts	—	—	—	—
7	Other liabilities	16,784	31,220	30,501	30,789
8	Total direct debt (less sinking funds)	365,997	361,638	385,819	394,640
	Indirect debt				
9	Guaranteed bonds or debentures	8,219	294,557	286,612	329,212
10	Less sinking funds	140	229	245	263
11	Net total items 9-10	8,079	294,328	286,367	328,949
12	Guaranteed bank loans	1,020	3,148	2,200	2,137
13	Municipal Improvement Assistance Act loans	1,425	1,309	1,261	1,212
14	Other guarantees	—	—	—	—
15	Total indirect debt (less sinking funds)	10,524	298,785	289,828	332,298
16	Total direct and indirect debt (less sinking funds)	376,521	660,423	675,647	726,938

TABLE 7. Direct and Indirect Debt — Provincial Governments
Ontario
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	586,890	795,399	868,467	1,013,131
2	Less sinking funds	22,798	125,126	155,985	145,794
3	Net funded debt	564,092	670,273	712,482	867,337
4	Short term treasury bills	—	38,000	25,500	500
5	Savings deposits and certificates	—	—	—	—
6	Temporary loans and overdrafts	14,972	—	9,311	—
7	Other liabilities	63,388	97,043	100,691	108,919
8	Total direct debt (less sinking funds)	642,452	805,316	847,984	976,756
	Indirect debt				
9	Guaranteed bonds or debentures	113,811	568,463	715,604	779,817
10	Less sinking funds	1,523	700	2,190	4,973
11	Net total items 9-10	112,288	567,763	713,414	774,844
12	Guaranteed bank loans	2,096	3,532	3,720	3,451
13	Municipal Improvement Assistance Act loans	—	—	—	—
14	Other guarantees	—	—	—	—
15	Total indirect debt (less sinking funds)	114,384	571,295	717,134	778,295
16	Total direct and indirect debt (less sinking funds)	756,836	1,376,611	1,565,118	1,755,051

TABLE 8. Direct and Indirect Debt — Provincial Governments
Manitoba
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	100,426	145,691	170,907	177,975
2	Less sinking funds	23,672	23,142	32,946	37,549
3	Net funded debt	76,754	122,549	137,961	140,426
4	Short term treasury bills	8,468	12,699	10,987	7,669
5	Savings deposits and certificates	—	—	—	—
6	Temporary loans and overdrafts	—	—	—	—
7	Other liabilities	4,123	4,904	5,913	6,577
8	Total direct debt (less sinking funds)	89,345	140,152	154,861	154,672
	Indirect debt				
9	Guaranteed bonds or debentures	2,180	363	325	12,296
10	Less sinking funds	—	—	—	—
11	Net total items 9-10	2,180	363	325	12,296
12	Guaranteed bank loans	—	—	—	—
13	Municipal Improvement Assistance Act loans	133	77	68	59
14	Other guarantees	—	—	—	—
15	Total indirect debt (less sinking funds)	2,313	440	393	12,355
16	Total direct and indirect debt (less sinking funds)	91,658	140,592	155,254	167,027

TABLE 9. Direct and Indirect Debt — Provincial Governments
Saskatchewan
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	212,543	170,084	174,517	191,595
2	Less sinking funds	28,709	13,451	12,765	20,668
3	Net funded debt	183,834	156,633	161,752	170,927
4	Short term treasury bills	7,487	1,415	5,218	5,225
5	Savings deposits and certificates	—	11	31	60
6	Temporary loans and overdrafts	—	—	—	—
7	Other liabilities	3,542	5,925	6,831	4,175
8	Total direct debt (less sinking funds)	194,863	163,984	173,832	180,387
	Indirect debt				
9	Guaranteed bonds or debentures	472	256	256	—
10	Less sinking funds	373	238	243	—
11	Net total items 9-10	99	18	13	—
12	Guaranteed bank loans	705	334	282	3,220
13	Municipal Improvement Assistance Act loans	644	406	368	309
14	Other guarantees	—	42	42	42
15	Total indirect debt (less sinking funds)	1,448	800	705	3,571
16	Total direct and indirect debt (less sinking funds)	196,311	164,784	174,537	183,958

TABLE 10. Direct and Indirect Debt — Provincial Governments
Alberta
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	140,819	97,742	94,801	91,782
2	Less sinking funds	14	—	—	—
3	Net funded debt	140,805	97,742	94,801	91,782
4	Short term treasury bills	—	—	—	—
5	Savings deposits and certificates	1,103	411	328	260
6	Temporary loans and overdrafts	—	—	—	—
7	Other liabilities	19,717	6,771	5,986	6,347
8	Total direct debt (less sinking funds)	161,625	104,924	101,115	98,389
	Indirect debt				
9	Guaranteed bonds or debentures	282	4	2	2
10	Less sinking funds	—	—	—	—
11	Net total items 9-10	282	4	2	2
12	Guaranteed bank loans	1,124	5,536	4,678	4,389
13	Municipal Improvement Assistance Act loans	529	365	336	306
14	Other guarantees	—	—	—	—
15	Total indirect debt (less sinking funds)	1,935	5,905	5,016	4,697
16	Total direct and indirect debt (less sinking funds)	163,560	110,829	106,131	103,086

TABLE 11. Direct and Indirect Debt — Provincial Governments
British Columbia
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	150,972	267,554	257,109	243,391
2	Less sinking funds	19,364	48,200	58,244	59,118
3	Net funded debt	131,608	219,354	198,865	184,273
4	Short term treasury bills	7,620	3,100	—	100
5	Savings deposits and certificates	—	—	—	—
6	Temporary loans and overdrafts	—	—	—	—
7	Other liabilities	9,048	34,298	34,087	32,948
8	Total direct debt (less sinking funds)	148,276	256,752	232,952	217,321
	Indirect debt				
9	Guaranteed bonds or debentures	6,594	26,033	31,939	64,364
10	Less sinking funds	2,072	3,596	2,248	2,557
11	Net total items 9-10	4,522	22,437	29,691	61,807
12	Guaranteed bank loans	—	—	—	—
13	Municipal Improvement Assistance Act loans	1,640	1,086	987	887
14	Other guarantees	—	—	—	—
15	Total indirect debt (less sinking funds)	6,162	23,523	30,678	62,694
16	Total direct and indirect debt (less sinking funds)	154,438	280,275	263,630	280,015

SECTION III
MUNICIPAL GOVERNMENTS

**TABLE 12. Direct and Indirect Debt — Municipal Governments
Newfoundland**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1951	1952	1953
	Direct debt			
1	Funded debt	3,646	4,136	4,499
2	Less sinking funds	191	228	267
3	Net funded debt	3,455	3,908	4,232
4	Short term treasury bills	—	—	—
5	Temporary loans and overdrafts	2	34	170
6	Other liabilities	545	566	1,430
7	Total direct debt (less sinking funds)	4,002	4,508	5,832
	Indirect debt			
8	Guaranteed bonds or debentures	—	—	—
9	Less sinking funds	—	—	—
10	Net total items 8-9	—	—	—
11	Guaranteed bank loans	—	—	—
12	Total indirect debt (less sinking funds)	—	—	—
13	Total direct and indirect debt (less sinking funds)	4,002	4,508	5,832

**TABLE 13. Direct and Indirect Debt — Municipal Governments
Prince Edward Island**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	3,107	3,740	4,249	4,526
2	Less sinking funds	886	1,169	1,056	1,039
3	Net funded debt	2,221	2,571	3,193	3,487
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	80	833	744	577
6	Other liabilities	52	31	23	23
7	Total direct debt (less sinking funds)	2,353	3,435	3,960	4,087
	Indirect debt				
8	Guaranteed bonds or debentures	—	—	—	—
9	Less sinking funds	—	—	—	—
10	Net total items 8-9	—	—	—	—
11	Guaranteed bank loans	—	—	—	—
12	Total indirect debt (less sinking funds)	—	—	—	—
13	Total direct and indirect debt (less sinking funds)	2,353	3,435	3,960	4,087

TABLE 14. Direct and Indirect Debt — Municipal Governments
Nova Scotia
As at Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	30,710	49,191	51,974	59,126
2	Less sinking funds.....	14,014	13,010	11,403	9,487
3	Net funded debt.....	16,696	36,181	40,571	49,639
4	Short term treasury bills.....	—	—	—	—
5	Temporary loans and overdrafts.....	675	5,642	6,872	2,555
6	Other liabilities.....	2,634	2,720	3,412	3,442
7	Total direct debt (less sinking funds)	20,005	44,543	50,855	55,636
	Indirect debt				
8	Guaranteed bonds or debentures.....	315	931	921	947
9	Less sinking funds.....	89	175	195	216
10	Net total items 8-9	226	756	726	731
11	Guaranteed bank loans.....	1,200	—	—	—
12	Total indirect debt (less sinking funds)	1,426	756	726	731
13	Total direct and indirect debt (less sinking funds)	21,431	45,299	51,581	56,367

TABLE 15. Direct and Indirect Debt — Municipal Governments
New Brunswick
As at Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	24,440	47,354	52,397	55,279
2	Less sinking funds.....	8,223	7,791	7,522	6,904
3	Net funded debt.....	16,217	39,563	44,875	48,375
4	Short term treasury bills.....	—	200	200	—
5	Temporary loans and overdrafts.....	1,556	2,335	2,748	4,080
6	Other liabilities.....	1,691	2,792	2,500	2,301
7	Total direct debt (less sinking funds)	19,464	44,890	50,323	54,756
	Indirect debt				
8	Guaranteed bonds or debentures.....	358	2,278	3,623	3,810
9	Less sinking funds.....	159	—	—	—
10	Net total items 8-9	199	2,278	3,623	3,810
11	Guaranteed bank loans.....	—	—	—	—
12	Total indirect debt (less sinking funds)	199	2,278	3,623	3,810
13	Total direct and indirect debt (less sinking funds)	19,663	47,168	53,946	58,566

TABLE 16. Direct and Indirect Debt — Municipal Governments
Quebec
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	444,730	483,003 ¹	546,274 ²	607,527 ³
2	Less sinking funds.....	18,119	19,210	17,713	17,491
3	Net funded debt.....	426,611	463,793	528,561	590,036
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	10,404	23,821 ⁴	25,144	23,492
6	Other liabilities	42,804	60,761	48,013	66,561
7	Total direct debt (less sinking funds).....	479,819	548,375	601,718	680,089
	Indirect debt				
8	Guaranteed bonds or debentures.....	—	—	—	—
9	Less sinking funds.....	—	—	—	—
10	Net total items 8-9	—	—	—	—
11	Guaranteed bank loans.....	—	735	612	524
12	Total indirect debt (less sinking funds)	—	735	612	524
13	Total direct and indirect debt (less sinking funds).....	479,819	549,110	602,330	680,613

1. Includes Montreal Tramways Company bonds and debentures assumed by the City of Montreal amounting to \$38,747,000.

2. Includes Montreal Tramways Company bonds and debentures assumed by the City of Montreal amounting to \$25,330,000 and \$18,000,000 debentures issued by the Montreal Tramways Commission, \$489,000 of which issues were held by the Commission in the sinking fund.

3. Includes Montreal Tramways Company bonds and debentures assumed by the City of Montreal amounting to \$24,944,000 and \$17,370,000 debentures issued by the Montreal Tramways Commission, \$315,000 of the latter issue being held by the Commission in the sinking fund.

4. Includes \$4,200,000 borrowed by the Montreal Tramways Commission to acquire the Montreal Tramways Company.

TABLE 17. Direct and Indirect Debt — Municipal Governments
Ontario
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	237,275	458,506	521,992	632,344
2	Less sinking funds.....	35,394	8,355	7,598	5,949
3	Net funded debt.....	201,881	450,151	514,394	626,395
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	6,595	37,114	46,269	46,714
6	Other liabilities	18,606	46,895	51,417	62,131
7	Total direct debt (less sinking funds).....	227,082	534,160	612,080	735,240
	Indirect debt				
8	Guaranteed bonds or debentures.....	21,676	12,446	11,659	10,999
9	Less sinking funds.....	196	527	563	599
10	Net total items 8-9	21,480	11,919	11,096	10,400
11	Guaranteed bank loans.....	—	—	—	—
12	Total indirect debt (less sinking funds)	21,480	11,919	11,096	10,400
13	Total direct and indirect debt (less sinking funds).....	248,562	546,079	623,176	745,640

**TABLE 18. Direct and Indirect Debt — Municipal Governments
Manitoba**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	71,036	72,449	71,995	75,164
2	Less sinking funds.....	25,554	21,160	16,761	16,237
3	Net funded debt.....	45,482	51,289	55,234	58,927
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	4,803	7,757	7,588	7,276
6	Other liabilities	4,955	6,271	4,626	5,744
7	Total direct debt (less sinking funds).....	55,240	65,317	67,448	71,947
	Indirect debt				
8	Guaranteed bonds or debentures.....	102	867	1,348	1,310
9	Less sinking funds.....	—	—	—	—
10	Net total items 8-9	102	867	1,348	1,310
11	Guaranteed bank loans.....	—	—	—	—
12	Total indirect debt (less sinking funds)	102	867	1,348	1,310
13	Total direct and indirect debt (less sinking funds).....	55,342	66,184	68,796	73,257

**TABLE 19. Direct and Indirect Debt — Municipal Governments
Saskatchewan**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt.....	32,773	35,639	39,629	46,382
2	Less sinking funds.....	12,691	7,553	6,956	6,572
3	Net funded debt.....	20,082	28,086	32,673	39,810
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	2,205	4,007	3,538	3,827
6	Other liabilities	43,126	14,673	12,646	13,122
7	Total direct debt (less sinking funds).....	65,413	46,766	48,857	56,759
	Indirect debt				
8	Guaranteed bonds or debentures.....	—	—	—	—
9	Less sinking funds.....	—	—	—	—
10	Net total items 8-9	—	—	—	—
11	Guaranteed bank loans.....	—	—	—	—
12	Total indirect debt (less sinking funds)	—	—	—	—
13	Total direct and indirect debt (less sinking funds).....	65,413	46,766	48,857	56,759

**TABLE 20. Direct and Indirect Debt — Municipal Governments
Alberta**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	41,998	104,327	121,116	156,324
2	Less sinking funds	1,316	789	963	1,295
3	Net funded debt	40,682	103,538	120,153	155,029
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	446	2,840	4,013	4,635
6	Other liabilities	7,906	17,975	20,563	21,047
7	Total direct debt (less sinking funds)	49,034	124,353	144,729	180,711
	Indirect debt				
8	Guaranteed bonds or debentures	—	—	—	—
9	Less sinking funds	—	—	—	—
10	Net total items 8-9	—	—	—	—
11	Guaranteed bank loans	—	625	500	350
12	Total indirect debt (less sinking funds)	—	625	500	350
13	Total direct and indirect debt (less sinking funds)	49,034	124,978	145,229	181,061

**TABLE 21. Direct and Indirect Debt — Municipal Governments
British Columbia**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct debt				
1	Funded debt	117,282	174,567	198,786	204,320
2	Less sinking funds	35,001	37,401	33,074	27,241
3	Net funded debt	82,281	137,166	165,712	177,079
4	Short term treasury bills	—	—	—	—
5	Temporary loans and overdrafts	710	2,735	1,453	2,724
6	Other liabilities	8,114	10,931	14,025	16,286
7	Total direct debt (less sinking funds)	91,105	150,832	181,190	196,089
	Indirect debt				
8	Guaranteed bonds or debentures	761	53	13	13
9	Less sinking funds	46	48	—	—
10	Net total items 8-9	715	5	13	13
11	Guaranteed bank loans	—	—	—	—
12	Total indirect debt (less sinking funds)	715	5	13	13
13	Total direct and indirect debt (less sinking funds)	91,820	150,837	181,203	196,102

COMPARATIVE STATISTICS OF PUBLIC FINANCE

**Federal, Provincial and Municipal
Governments of Canada**

Volume III

**ASSETS OFFSETTING
DIRECT AND INDIRECT DEBT**

**1945, 1951, 1952, 1953,
(Fiscal years ended nearest to December 31st)**

**FEDERAL - PROVINCIAL CONFERENCE
1955**

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INTRODUCTION

This document contains comparative statistics of public finance for the federal, provincial and municipal governments covering the fiscal years ended nearest to December 31st, 1945, and 1951 to 1953 inclusive. The data are given on a combined basis for all levels of government and also in comparative form for provincial and municipal governments. For convenience, the tables have been divided into three sections as follows:

Section I — All governments combined

Section II — Provincial Governments

Section III — Municipal Governments

As in the case of Volume II dealing with Direct and Indirect Debt, the statistics presented herein follow the classifications, concepts and definitions recommended by Dominion-Provincial conferences on provincial and municipal finance statistics and the federal data have been presented in a form comparable thereto to the extent applicable. Further details concerning the bases of presentation may be obtained by reference to the official publications of the Dominion Bureau of Statistics dealing with provincial and municipal government finance statistics.

The statistics for the federal and provincial governments are based on final information contained in the official Public Accounts. In the case of municipal governments these data are based primarily on official published reports of provincial departments of municipal affairs supplemented by information from individual municipal reports.

Reference should be made to the commentary presented in Volume II dealing with Direct and Indirect Debt.

These statistics were prepared in the Public Finance and Transportation Division of the Dominion Bureau of Statistics.

The following symbols have been used in the tables:

— to indicate nil or amounts under \$500.

.. to indicate figures are not available.

Ottawa, Canada.

August, 1955.

SECTION I
ALL GOVERNMENTS

TABLE 1. Assets Offsetting Direct and Indirect Debt—All Governments
After Eliminating Inter-government Debt
As at Fiscal Years Ended Nearest to December 31
 (Thousands of dollars)

No.		1945						1951						1952						1953						No.
		Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government assets	Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government assets	Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government assets	Federal	Provincial	Municipal	Total	Deduct inter-government debt	Combined government assets	
	Direct																									
1	Cash and special deposits	808,611	58,810	66,181	933,602	—	933,602	21,230	103,577	130,019	254,826	—	254,826	427,211	92,152	131,672	651,035	—	651,035	566,018	92,221	141,132	739,371	—	739,371	1
2	Investments ¹	190,482	99,069	111,527	401,078	—	401,078	133,359	198,442	55,233	387,034	—	387,034	138,730	211,425	67,593	417,748	—	417,748	101,278	274,444	73,978	449,700	—	449,700	2
3	Taxes receivable	—	13,709	72,067	85,776	—	85,776	—	8,758	92,215	100,973	—	100,973	—	9,641	93,297	102,938	—	102,938	—	18,928	103,319	122,247	—	122,247	3
	Other receivables:																									
4	Own government enterprises	2,526,418	417,827	188,556	3,132,801	—	3,132,801	1,511,391	766,990	350,771	2,629,152	—	2,629,152	1,737,366	897,355	394,181	3,028,902	—	3,028,902	1,828,933	916,320	460,859	3,206,112	—	3,206,112	4
5	Other	1,137,285	145,426	144,330	1,427,041	228,111	1,198,930	4,429,084	176,480	116,048	4,721,612	133,909	4,587,703	4,315,338	186,224	121,628	4,623,190	133,138	4,490,052	4,244,126	216,062	130,175	4,590,361	166,898	4,429,465	5
6	Sub-total Items 1-5	4,662,796	734,841	582,661	5,980,298	228,111	5,752,187	6,095,064	1,254,247	744,286	8,093,597	133,909	7,959,688	6,618,645	1,396,797	808,371	8,823,813	133,138	8,690,675	6,680,358	1,517,975	909,461	9,107,791	160,896	8,946,895	6
7	Other assets and extraordinary expenses capitalized	14,297,050 ²	1,470,168	1,176,337	16,943,555	—	16,943,555	11,136,702 ³	2,388,699	2,452,711	15,978,112	—	15,978,112	11,272,221 ³	2,592,479	2,759,671	16,624,371	—	16,624,371	11,140,983 ³	2,828,252	3,050,127	17,019,362	—	17,019,362	7
8	Less surplus, reserves, unexpended balances and deferred revenue	1,112,451	403,290	749,483	2,265,224	+ 11,584 ³	2,276,808	250,662	1,445,215	1,630,324	3,326,201	+ 88,776 ³	3,414,977	347,330	1,708,635	1,802,374	3,858,339	+ 57,663 ³	3,916,002	402,629	1,933,285	1,918,442	4,254,356	+ 8,903 ³	4,263,259	8
9	Total represented by direct debt	17,847,395	1,801,719	1,009,515	20,658,629	239,695	20,418,934	16,981,104	2,197,731	1,566,673	20,745,508	222,685	20,522,823	17,543,536	2,280,641	1,765,668	21,589,845	190,801	21,399,044	17,418,709	2,412,942	2,041,146	21,872,797	160,799	21,702,998	9
	Indirect																									
	By issuing authority:																									
	Bonds or debentures of:																									
10	Own government enterprises	561,036	110,269	—	691,305	—	691,305	613,140	819,707	—	1,432,847	—	1,432,847	605,723	964,782	—	1,570,505	—	1,570,505	736,985	1,092,136	—	1,829,121	—	1,829,121	10
11	Other bonds or debentures	—	19,505	22,722	42,227	8,742	33,485	—	75,737	15,825	91,562	16,341	75,221	—	79,024	16,806	95,830	23,012	72,818	—	100,675	16,264	116,939	23,519	93,420	11
	Bank loans of:																									
12	Own government enterprises	—	3,118	—	3,118	—	3,118	—	8,586	—	8,586	—	8,586	—	5,289	—	5,289	—	5,289	—	3,239	—	3,239	—	3,239	12
13	Other bank loans	5,484	3,150	1,200	9,834	5,246	4,588	32,301	13,724	1,360	47,385	6,718	40,667	34,920	13,269	1,112	49,301	5,112	44,189	109,822	17,251	874	127,947	4,627	123,320	13
14	Municipal Improvement Assistance Act loans	—	5,317	—	5,317	—	5,317	—	3,945	—	3,945	3,945	—	—	3,682	—	3,682	3,682	—	—	—	3,395	—	—	—	14
15	Other guarantees	3,705	4	—	3,709	3,500	209	13,224	24,918	—	38,142	1,554	36,588	11,457	26,078	—	37,535	1,544	35,991	10,476	27,053	—	37,528	1,033	36,496	15
16	Total represented by indirect debt	590,225	141,363	23,922	755,510	22,805	732,705	658,665	946,617	17,185	1,622,467	28,358	1,593,909	632,100	1,092,124	17,918	1,762,142	33,350	1,728,792	857,283	1,243,749	17,138	2,118,170	32,574	2,085,596	16
17	Total assets offsetting direct and indirect debt	18,437,620	1,943,082	1,033,437	21,414,139	262,500	21,151,639	17,639,769	3,144,348	1,583,858	22,367,975	251,243	22,116,732	18,195,636	3,372,765	1,783,586	23,351,987	224,151	23,127,836	18,275,992	3,656,691	2,058,284	23,990,967	202,373	23,788,594	17

1. Excludes investments of Unemployment Insurance Fund which are offset in arriving a net direct debt. See Volume II, table 1, item 7.
 2. Includes consolidated deficit account.
 3. Where no contra asset exists in respect of certain inter-government debt eliminations, adjustments have been made through surplus.

SECTION II
PROVINCIAL GOVERNMENTS

**TABLE 2. Assets Offsetting Direct and Indirect Debt – Provincial Governments
Newfoundland**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1951	1952	1953
	Direct			
1	Cash and special deposits	1,894	7,185	1,043
2	Investments	975	1,075	1,075
3	Taxes receivable	967	878	790
	Other receivables:			
4	Own government enterprises	10,912	13,521	14,135
5	Other	19,005	26,230	31,040
6	Sub-total items 1-5	33,753	48,889	48,083
7	Other assets and extraordinary expenses capitalized	26,914	28,900	33,814
8	Less surplus, reserves, unexpended balances and deferred revenue	55,315	63,083	67,689
9	Total represented by direct debt	5,352	14,706	14,208
	Indirect			
	By issuing authority:			
	Bonds or debentures of:			
10	Own government enterprises	—	—	—
11	Other	3,135	5,160	5,498
	Bank loans of:			
12	Own government enterprises	—	—	—
13	Other	2,618	2,356	4,403
14	Municipal Improvement Assistance Act loans	—	—	—
15	Other guarantees	24,876	26,036	27,011
16	Total represented by indirect debt	30,629	33,532	36,912
17	Total assets offsetting direct and indirect debt	35,981	48,258	51,120

**TABLE 3. Assets Offsetting Direct and Indirect Debt – Provincial Governments
Prince Edward Island**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits	—	—	188	—
2	Investments	—	—	20	20
3	Taxes receivable	—	—	—	—
	Other receivables:				
4	Own government enterprises	105	177	199	299
5	Other	181	341	417	516
6	Sub-total items 1-5	286	518	824	835
7	Other assets and extraordinary expenses capitalized	11,327	21,925	23,611	25,183
8	Less surplus, reserves, unexpended balances and deferred revenue	1,046	4,881	6,861	9,029
9	Total represented by direct debt	10,567	17,562	17,574	16,989
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	—	—	—	—
11	Other	—	293	387	531
	Bank loans of:				
12	Own government enterprises	—	—	—	—
13	Other	5	—	—	—
14	Municipal Improvement Assistance Act loans	5	4	4	4
15	Other guarantees	—	—	—	—
16	Total represented by indirect debt	10	297	391	535
17	Total assets offsetting direct and indirect debt	10,577	17,859	17,965	17,524

TABLE 4. Assets Offsetting Direct and Indirect Debt — Provincial Governments
Nova Scotia
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits.....	—	1,719	4,110	5,159
2	Investments	12,353	11,008	11,008	11,008
3	Taxes receivable.....	523	704	778	802
	Other receivables:				
4	Own government enterprises	14,059	28,103	31,200	33,043
5	Other	2,706	13,083	12,911	16,351
6	Sub-total items 1-5	29,641	54,617	60,007	66,363
7	Other assets and extraordinary expenses capitalized	81,744	171,039	179,538	187,890
8	Less surplus, reserves, unexpended balances and deferred revenue	17,604	50,154	58,428	65,966
9	Total represented by direct debt.....	93,781	175,502	181,117	188,287
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	700	100	—	—
11	Other	573	672	636	663
	Bank loans of:				
12	Own government enterprises	861	3,002	2,094	307
13	Other	23	704	773	680
14	Municipal Improvement Assistance Act loans	560	436	415	394
15	Other guarantees	4	—	—	—
16	Total represented by indirect debt	2,721	4,914	3,918	2,044
17	Total assets offsetting direct and indirect debt	96,502	180,416	185,035	190,331

TABLE 5. Assets Offsetting Direct and Indirect Debt — Provincial Governments
New Brunswick
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits.....	—	2,715	2,727	2,942
2	Investments	523	53	53	234
3	Taxes receivable.....	400	1,047	1,165	1,125
	Other receivables:				
4	Own government enterprises	8,246	40,437	48,699	50,798
5	Other	1,075	4,667	2,006	2,913
6	Sub-total items 1-5	10,244	48,919	54,650	58,012
7	Other assets and extraordinary expenses capitalized	93,661	150,382	152,853	153,535
8	Less surplus, reserves, unexpended balances and deferred revenue	9,092	32,752	36,822	40,254
9	Total represented by direct debt.....	94,813	166,549	170,681	171,293
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	—	—	—	—
11	Other	1,051	6,331	7,811	8,221
	Bank loans of:				
12	Own government enterprises	—	795	—	21
13	Other	434	2,641	2,455	1,882
14	Municipal Improvement Assistance Act loans	381	262	243	224
15	Other guarantees	—	—	—	—
16	Total represented by indirect debt	1,866	10,029	10,509	10,348
17	Total assets offsetting direct and indirect debt	96,679	176,578	181,190	181,641

TABLE 6. Assets Offsetting Direct and Indirect Debt-Provincial Governments
Quebec
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
Direct					
1	Cash and special deposits.....	1,020	10,206	3,261	3,039
2	Investments.....	—	—	—	—
3	Taxes receivable	4,659	..	..	9,046
Other receivables:					
4	Own government enterprises.....	43,320	80,116	85,323	92,044
5	Other	12,026	26,741	28,431	20,898
6	Sub-total items 1-5.....	61,025	117,063	117,015	125,627
7	Other assets and extraordinary expenses capitalized	448,056	688,094	755,723	815,918
8	Less surplus, reserves, unexpended balances and deferred revenue..	143,084	443,519	486,919	546,905
9	Total represented by direct debt	365,997	361,638	385,819	394,640
Indirect					
By issuing authority:					
Bonds or debentures of:					
10	Own government enterprises.....	2,635	236,853	230,086	275,268
11	Other	5,444	57,475	56,281	53,681
Bank loans of:					
12	Own government enterprises.....	—	—	—	—
13	Other	1,020	3,148	2,200	2,137
14	Municipal Improvement Assistance Act loans.....	1,425	1,309	1,261	1,212
15	Other guarantees	—	—	—	—
16	Total represented by indirect debt	10,524	298,785	289,828	332,298
17	Total assets offsetting direct and indirect debt	376,521	660,423	675,647	726,938

TABLE 7. Assets Offsetting Direct and Indirect Debt-Provincial Governments
Ontario
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
Direct					
1	Cash and special deposits.....	—	5,222	—	14,862
2	Investments.....	4,108	14,791	18,987	20,612
3	Taxes receivable	1,417	2,911	3,816	4,191
Other receivables:					
4	Own government enterprises.....	156,139	228,063	264,722	361,727
5	Other	5,162	16,104	17,795	20,545
6	Sub-total items 1-5.....	166,826	267,091	305,320	421,937
7	Other assets and extraordinary expenses capitalized	510,340	725,911	788,488	871,472
8	Less surplus, reserves, unexpended balances and deferred revenue..	34,714	187,686	245,824	316,653
9	Total represented by direct debt	642,452	805,316	847,984	976,756
Indirect					
By issuing authority:					
Bonds or debentures of:					
10	Own government enterprises	106,934	565,127	710,888	772,408
11	Other	5,354	2,636	2,526	2,436
Bank loans of:					
12	Own government enterprises.....	1,997	2,577	3,044	2,911
13	Other	99	955	676	540
14	Municipal Improvement Assistance Act loans	—	—	—	—
15	Other guarantees.....	—	—	—	—
16	Total represented by indirect debt	114,384	571,295	717,134	778,295
17	Total assets offsetting direct and indirect debt	756,836	1,376,611	1,565,118	1,755,051

TABLE 8. Assets Offsetting Direct and Indirect Debt-Provincial Governments
Manitoba

As at Fiscal Years Ended Nearest to December 31

(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits	9,246	12,577	8,922	5,538
2	Investments	17,287	36,057	23,714	52,119
3	Taxes receivable	—	—	—	—
	Other receivables:				
4	Own government enterprises	27,208	104,422	149,985	137,827
5	Other	12,011	6,295	6,255	5,702
6	Sub-total items 1-5	65,752	159,351	188,876	201,186
7	Other assets and extraordinary expenses capitalized	67,376	70,766	74,071	70,720
8	Less surplus, reserves, unexpended balances and deferred revenue..	43,783	89,965	108,086	117,234
9	Total represented by direct debt	89,345	140,152	154,861	154,672
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	—	—	—	12,000
11	Other	2,180	363	325	296
	Bank loans of:				
12	Own government enterprises	—	—	—	—
13	Other	—	—	—	—
14	Municipal Improvement Assistance Act loans	133	77	68	59
15	Other guarantees	—	—	—	—
16	Total represented by indirect debt	2,313	440	393	12,355
17	Total assets offsetting direct and indirect debt	91,658	140,592	155,254	167,027

TABLE 9. Assets Offsetting Direct and Indirect Debt-Provincial Governments
Saskatchewan

As at Fiscal Years Ended Nearest to December 31

(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits	10,868	13,099	15,547	11,654
2	Investments	23,927	26,384	23,616	29,805
3	Taxes receivable	2,208	1,233	946	648
	Other receivables:				
4	Own government enterprises	35,752	65,274	77,153	85,057
5	Other	63,279	25,400	24,938	16,761
6	Sub-total items 1-5	136,029	131,390	142,200	143,925
7	Other assets and extraordinary expenses capitalized	66,863	109,013	125,008	140,123
8	Less surplus, reserves, unexpended balances and deferred revenue..	8,029 ¹	76,419	93,376	103,661
9	Total represented by direct debt	194,863	163,984	173,832	180,387
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	—	—	—	—
11	Other	99	18	13	—
	Bank loans of:				
12	Own government enterprises	260	—	—	—
13	Other	445	334	282	3,220
14	Municipal Improvement Assistance Act loans	644	406	368	309
15	Other guarantees	—	42	42	42
16	Total represented by indirect debt	1,448	800	705	3,571
17	Total assets offsetting direct and indirect debt	196,311	164,784	174,537	183,958

1. After deducting deficit of relief account.

**TABLE 10. Assets Offsetting Direct and Indirect Debt – Provincial Governments
Alberta**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits.....	18,969	21,800	28,288	33,553
2	Investments	20,555	73,364	93,047	111,733
3	Taxes receivable.....	931	1,159	1,260	1,438
	Other receivables:				
4	Own government enterprises	21,166	24,570	32,672	39,306
5	Other	43,302	57,513	58,278	95,480
6	Sub-total items 1-5	104,923	178,406	213,545	281,510
7	Other assets and extraordinary expenses capitalized.....	85,380	200,764	245,179	290,671
8	Less surplus, reserves, unexpended balances and deferred revenue.	28,678	274,246	357,609	473,792
9	Total represented by direct debt.....	161,625	104,924	101,115	98,389
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	—	—	—	—
11	Other	282	4	2	2
	Bank loans of:				
12	Own government enterprises	—	2,212	151	—
13	Other	1,124	3,324	4,527	4,389
14	Municipal Improvement Assistance Act loans.....	529	365	336	306
15	Other guarantees	—	—	—	—
16	Total represented by indirect debt.....	1,935	5,905	5,016	4,697
17	Total assets offsetting direct and indirect debt.....	163,560	110,829	106,131	103,086

**TABLE 11. Assets Offsetting Direct and Indirect Debt – Provincial Governments
British Columbia**
As at Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash and special deposits.....	18,712	34,345	21,924	13,831
2	Investments	20,316	35,810	39,905	47,838
3	Taxes receivable.....	3,571	737	798	888
	Other receivables:				
4	Own government enterprises	111,832	184,916	193,881	101,584
5	Other	5,684	7,331	8,963	6,356
6	Sub-total items 1-5	160,115	263,139	265,471	170,497
7	Other assets and extraordinary expenses capitalized.....	105,421	223,891	219,108	238,926
8	Less surplus, reserves, unexpended balances and deferred revenue	117,260	230,278	251,627	192,102
9	Total represented by direct debt.....	148,276	256,752	232,952	217,321
	Indirect				
	By issuing authority:				
	Bonds or debentures of:				
10	Own government enterprises	—	17,627	23,808	32,460
11	Other	4,522	4,810	5,883	29,347
	Bank loans of:				
12	Own government enterprises	—	—	—	—
13	Other	—	—	—	—
14	Municipal Improvement Assistance Act loans.....	1,640	1,086	987	887
15	Other guarantees	—	—	—	—
16	Total represented by indirect debt.....	6,162	23,523	30,678	62,694
17	Total assets offsetting direct and indirect debt.....	154,438	280,275	263,630	280,015

SECTION III
MUNICIPAL GOVERNMENTS

**TABLE 12. Assets Offsetting Direct and Indirect Debt — Municipal Governments
Newfoundland**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1951	1952	1953
	Direct			
1	Cash.....	520	466	444
2	Investments.....	—	—	14
3	Taxes receivable.....	405	515	593
4	Property acquired for taxes.....	—	—	—
	Other receivables:			
5	Own government enterprises.....	—	—	362
6	Other.....	327	1,102	1,836
7	Sub-total items 1-6.....	1,252	2,083	3,249
8	Other assets and extraordinary expenses capitalized.....	4,542	4,781	5,745
9	Less surplus, reserves, unexpended balances and deferred revenue.....	1,792	2,356	3,162
10	Total represented by direct debt.....	4,002	4,508	5,832
	Indirect			
11	Total represented by indirect debt.....	—	—	—
12	Total assets offsetting direct and indirect debt.....	4,002	4,508	5,832

**TABLE 13. Assets Offsetting Direct and Indirect Debt — Municipal Governments
Prince Edward Island**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash.....	—	—	10	29
2	Investment.....	95	—	—	—
3	Taxes receivable.....	280	289	352	362
4	Property acquired for taxes.....	—	—	—	—
	Other receivables:				
5	Own government enterprises.....	126	500	547	595
6	Other.....	7	5	3	3
7	Sub-total items 1-6.....	508	794	912	989
8	Other assets and extraordinary expenses capitalized.....	4,441	6,456	7,611	8,371
9	Less surplus, reserves, unexpended balances and deferred revenue.....	2,596	3,815	4,563	5,273
10	Total represented by direct debt.....	2,353	3,435	3,960	4,087
	Indirect				
11	Total represented by indirect debt.....	—	—	—	—
12	Total assets offsetting direct and indirect debt.....	2,353	3,435	3,960	4,087

TABLE 14. Assets Offsetting Direct and Indirect Debt — Municipal Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash	1,604	2,321	2,268	1,967
2	Investments	1,518	2,165	4,411	4,615
3	Taxes receivable	3,998	4,703	4,918	5,575
4	Property acquired for taxes.....	233	174	168	171
	Other receivables:				
5	Own government enterprises	675	7,174	6,760	7,472
6	Other.....	999	2,180	1,808	2,604
7	Sub-total items 1-6.....	9,027	18,717	20,333	22,404
8	Other assets and extraordinary expenses capitalized.....	50,300	85,282	91,562	97,690
9	Less surplus, reserves, unexpended balances and deferred revenue	39,322	59,456	61,040	64,458
10	Total represented by direct debt	20,005	44,543	50,855	55,636
	Indirect				
11	Total represented by indirect debt.....	1,426	756	726	731
12	Total assets offsetting direct and indirect debt	21,431	45,299	51,581	56,367

TABLE 15. Assets Offsetting Direct and Indirect Debt — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash	1,428	2,558	2,097	1,762
2	Investments	3,108	1,477	1,939	2,819
3	Taxes receivable	3,303	4,207	4,416	5,518
4	Property acquired for taxes.....	125	89	74	66
	Other receivables:				
5	Own government enterprises	1,624	5,616	6,044	6,090
6	Other.....	1,304	1,090	1,019	817
7	Sub-total items 1-6	10,892	15,037	15,589	17,072
8	Other assets and extraordinary expenses capitalized.....	34,774	58,254	65,553	71,302
9	Less surplus, reserves, unexpended balances and deferred revenue	26,202	28,401	30,819	33,618
10	Total represented by direct debt	19,464	44,890	50,323	54,756
	Indirect				
11	Total represented by indirect debt.....	199	2,278	3,623	3,810
12	Total assets offsetting direct and indirect debt	19,663	47,168	53,946	58,566

**TABLE 16. Assets Offsetting Direct and Indirect Debt – Municipal Governments
Quebec**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash.....	18,098	24,666	32,990	37,544
2	Investments.....	35,334	12,106	14,502	13,880
3	Taxes receivable	17,926	23,091	20,976	23,440
4	Property acquired for taxes	12,836	3,554	2,807	2,386
	Other receivables:				
5	Own government enterprises.....	89,453	152,292	168,065	182,152
6	Other	20,014	17,114	17,416	16,651
7	Sub-total items 1-6.....	193,661	232,823	256,756	276,053
8	Other assets and extraordinary expenses capitalized	517,311	735,287	810,046	924,551
9	Less surplus, reserves, unexpended balances and deferred revenue.....	231,153	419,735	465,084	520,515
10	Total represented by direct debt	479,819	548,375	601,718	680,089
	Indirect				
11	Total represented by indirect debt	—	735	612	524
12	Total assets offsetting direct and indirect debt	479,819	549,110	602,330	680,613

**TABLE 17. Assets Offsetting Direct and Indirect Debt – Municipal Governments
Ontario**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash.....	14,336	51,318	31,902	40,207
2	Investments.....	12,356	7,196	6,920	9,338
3	Taxes receivable	11,723	21,949	24,765	27,289
4	Property acquired for taxes	11,098	4,679	4,459	3,882
	Other receivables:				
5	Own government enterprises.....	60,700	105,660	126,900	167,553
6	Other	12,301	34,606	39,345	47,342
7	Sub-total items 1-6.....	122,514	225,408	234,291	295,611
8	Other assets and extraordinary expenses capitalized	184,916	925,191	1,010,745	1,098,965
9	Less surplus, reserves, unexpended balances and deferred revenue.....	80,348	616,439	632,956	659,336
10	Total represented by direct debt	227,082	534,160	612,080	735,240
	Indirect				
11	Total represented by indirect debt	21,480	11,919	11,096	10,400
12	Total assets offsetting direct and indirect debt	248,562	546,079	623,176	745,640

TABLE 18. Assets Offsetting Direct and Indirect Debt-Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash	6,576	12,407	14,333	14,556
2	Investments	21,136	8,659	10,639	11,101
3	Taxes receivable	3,700	7,995	8,908	10,416
4	Property acquired for taxes.....	5,878	3,562	3,232	3,003
	Other receivables:				
5	Own municipal governments	9,183	16,148	17,425	18,712
6	Other.....	2,431	4,877	5,406	7,353
7	Sub-total items 1-6	48,904	53,648	59,943	65,141
8	Other assets and extraordinary expenses capitalized.....	73,582	108,876	114,343	124,243
9	Less surplus, reserves, unexpended balances and deferred revenue.....	67,246	97,207	106,838	117,437
10	Total represented by direct debt	55,240	65,317	67,448	71,947
	Indirect				
11	Total represented by indirect debt.....	102	867	1,348	1,310
12	Total assets offsetting direct and indirect debt	55,342	66,184	68,796	73,257

TABLE 19. Assets Offsetting Direct and Indirect Debt-Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash	10,430	11,634	15,271	15,370
2	Investments	19,828	9,646	11,050	11,976
3	Taxes receivable	14,947	12,937	11,369	11,522
4	Property acquired for taxes.....	13,389	8,498	7,566	7,006
	Other receivables:				
5	Own government enterprises	3,966	7,181	10,672	11,509
6	Other.....	36,001	9,420	9,493	9,389
7	Sub-total items 1-6	98,561	59,316	65,421	66,772
8	Other assets and extraordinary expenses capitalized.....	89,352	151,829	161,005	179,041
9	Less surplus, reserves, unexpended balances and deferred revenue.....	122,500	164,379	177,569	189,054
10	Total represented by direct debt	65,413	46,766	48,857	56,759
	Indirect				
11	Total represented by indirect debt.....	—	—	—	—
12	Total assets offsetting direct and indirect debt	65,413	46,766	48,857	56,759

**TABLE 20. Assets Offsetting Direct and Indirect Debt-Municipal Governments
Alberta**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash	9,604	15,366	14,178	16,913
2	Investments	11,926	7,461	9,817	12,413
3	Taxes receivable	14,430	13,023	13,194	14,404
4	Property acquired for taxes.....	13,163	10,357	9,757	9,562
	Other receivables:				
5	Own government enterprises	10,055	34,052	36,972	44,331
6	Other.....	3,302	6,008	8,203	8,162
7	Sub-total items 1-6.....	62,480	86,267	92,121	105,785
8	Other assets and extraordinary expenses capitalized.....	70,307	155,808	239,187	279,148
9	Less surplus, reserves, unexpended balances and deferred revenue	83,753	117,722	186,579	204,222
10	Total represented by direct debt	49,034	124,353	144,729	180,711
	Indirect				
11	Total represented by indirect debt.....	—	625	500	350
12	Total assets offsetting direct and indirect debt	49,034	124,978	145,229	181,061

**TABLE 21. Assets Offsetting Direct and Indirect Debt-Municipal Governments
British Columbia**
For the Fiscal Years Ended Nearest to December 31
(Thousands of dollars)

No.		1945	1951	1952	1953
	Direct				
1	Cash	4,105	9,229	18,157	12,340
2	Investments	6,226	6,523	8,315	7,822
3	Taxes receivable	1,760	3,616	3,884	4,200
4	Property acquired for taxes.....	10,352	5,679	5,295	4,960
	Other receivables:				
5	Own government enterprises	12,774	22,148	20,796	22,083
6	Other.....	897	3,829	4,475	4,980
7	Sub-total items 1-6.....	36,114	51,024	60,922	56,385
8	Other assets and extraordinary expenses capitalized.....	151,354	221,186	254,838	261,071
9	Less surplus, reserves, unexpended balances and deferred revenue	96,363	121,378	134,570	121,367
10	Total represented by direct debt	91,105	150,832	181,190	196,089
	Indirect				
11	Total represented by indirect debt.....	715	5	13	13
12	Total assets offsetting direct and indirect debt	91,820	150,837	181,203	196,102

COMPARATIVE STATISTICS OF PUBLIC FINANCE

**Federal, Provincial and Municipal
Governments of Canada**

**Volume IV
PUBLIC INVESTMENT**

1946, 1951, 1952, 1953, 1954, 1955

**FEDERAL - PROVINCIAL CONFERENCE
1955**

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INTRODUCTION

The estimates of public investment for the years 1951 to 1955 inclusive contained in this Volume, were prepared from the same information and incorporate the same concepts and definitions as used in the preparation of the White Papers "Private and Public Investment in Canada, Outlook.....", presented annually to the Federal Parliament by the Minister of Trade and Commerce. The small differences which appear are the result of revisions made in the light of information which became available only after the original publication of the data. The estimates for 1946, shown in Tables 3 and 4, are based on data compiled for inclusion in the report "Private and Public Investment in Canada, 1926-1951", Department of Trade and Commerce.

This volume was prepared jointly by the Economics Division, Department of Trade and Commerce and the General Assignments Division, Dominion Bureau of Statistics.

Ottawa, Canada.

August, 1955.

TABLE 1. Private and Public New Investment, Canadian Totals, 1951-1955¹
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³	1955 ⁴
Primary industries ⁵	819.6	878.2	927.8	745.5	791.8	803.0
Manufacturing industries	792.6	972.7	969.1	795.7	816.5	903.6
Utility industries	899.5	1,158.1	1,209.0	1,113.8	1,110.3	1,076.9
Trade, finance, commercial and institutional services	648.2	622.4	827.7	906.7	982.4	987.8
Housing	821.0	826.0	1,083.7	1,178.0	1,282.6	1,327.0
Government departments	594.8	827.0	824.3	763.7	822.8	856.0
Total	4,575.7	5,284.4	5,841.6	5,503.4	5,806.4	5,954.3
Private investment — Total	3,336.3	3,698.2	4,208.3	3,928.6	4,082.6	4,245.1
Public enterprises ⁶	454.4	526.5	595.6	597.0	628.2	584.2
Public institutions ⁷	146.5	178.7	174.9	195.9	224.5	220.7
Government departments	638.5	881.0	862.8	781.9	871.1	904.3
Highways, roads, bridges, etc. ⁸	258.8	320.7	290.9	299.6	321.3	333.8
Other ⁸	379.7	560.3	571.9	482.3	549.8	570.5
Public investment — Total	1,239.4	1,586.2	1,633.3	1,574.8	1,723.8	1,709.2
Total private and public investment	4,575.7	5,284.4	5,841.6	5,503.4	5,806.4	5,954.3
Deduct direct government outlays ⁹	767.0	1,029.0	1,001.0	954.0	1,051.0	1,095.0
Expenditures on construction and new machinery and equipment expenditures as per national accounts	3,808.7	4,255.4	4,840.6	4,549.4	4,755.4	4,859.3

1. Comparable data not available prior to 1951.

2. Preliminary estimate.

3. Beginning of year forecast.

4. Mid-year revision.

5. Including the construction industry.

6. Includes publicly-owned public utility operations such as C.N.R., T.C.A., Ontario Hydro Electric Power Commission, and British Columbia Power Commission.

7. Includes publicly-owned hospitals, universities, schools, etc.

8. Figures for 1954 and 1955 are tentative estimates based on 1953 experience and are subject to revision after receipt of reports of spending agencies.

9. An adjustment is necessary to relate total private and public investment to the items covered in the national accounts. The adjustment covers in addition to government built, non-rental housing, expenditures for provincial hospitals, provincial and municipal schools and outlays made directly by government departments.

TABLE 2. Private and Public New Investment, Provincial Totals, 1951-1955¹
A. Newfoundland
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	9.2	13.7	8.5	3.9	9.9
Manufacturing industries	9.8	15.1	13.3	9.8	7.3
Utility industries	9.5	13.5	12.3	7.7	8.2
Trade, finance, commercial and institutional services	5.7	11.3	10.4	10.0	8.6
Housing	7.4	14.9	17.4	12.9	19.3
Government departments	16.4	17.7	18.1	22.6	29.7
Total	58.0	86.2	80.0	66.9	83.0
Private investment — Total	37.1	61.1	52.3	39.7	50.3
Public enterprises ⁵	0.2	3.8	6.9	3.6	2.1
Public institutions ⁶	3.1	1.2	0.3	0.3	0.3
Government departments	17.6	20.1	20.5	23.3	30.3
<i>Highways, roads, bridges, etc.</i>	5.5	4.7	4.6	7.9	14.0
<i>Other</i>	12.1	15.4	15.9	15.4	16.3
Public investment — Total	20.9	25.1	27.7	27.2	32.7
Total private and public investment	58.0	86.2	80.0	66.9	83.0

B. Prince Edward Island
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	4.7	6.2	5.2	5.0	5.0
Manufacturing industries	0.4	1.0	0.9	0.2	0.2
Utility industries	1.5	2.6	1.9	1.8	1.8
Trade, finance, commercial and institutional services	1.3	1.4	2.0	3.3	3.5
Housing	1.6	0.8	1.8	2.4	2.6
Government departments	6.0	5.3	6.2	5.6	6.3
Total	15.5	17.3	18.0	18.3	19.4
Private investment — Total	8.3	11.4	11.5	11.0	12.3
Public enterprises ⁵	—	0.3	0.4	0.7	0.5
Public institutions ⁶	0.3	0.3	0.5	1.0	0.3
Government departments	6.9	5.3	5.6	5.6	6.3
<i>Highways, roads, bridges, etc.</i>	2.9	2.3	2.1	2.7	1.7
<i>Other</i>	4.0	3.0	3.5	2.9	4.6
Public investment — Total	7.2	5.9	6.5	7.3	7.1
Total private and public investment	15.5	17.3	18.0	18.3	19.4

1. Comparable data not available prior to 1951.

2. Preliminary estimate.

3. Beginning of year forecast.

4. Including the construction industry.

5. Includes publicly-owned public utility operations such as C.N.R. and T.C.A.

6. Includes publicly-owned hospitals, universities, schools, etc.

TABLE 2. Private and Public New Investment, Provincial Totals, 1951-1955¹

C. Nova Scotia
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	19.9	22.1	19.4	21.5	20.8
Manufacturing industries	12.4	16.9	13.3	9.6	25.1
Utility industries.....	22.8	22.8	29.9	25.7	26.4
Trade, finance, commercial and institutional services.....	26.7	20.7	24.8	27.4	23.6
Housing.....	11.5	19.8	25.1	26.9	28.2
Government departments	24.2	30.9	44.5	49.1	38.1
Total	117.5	133.2	157.0	160.2	162.2
Private investment — Total	81.7	85.6	87.0	92.7	109.8
Public enterprises ⁵	4.3	3.6	12.7	10.2	8.0
Public institutions ⁶	4.7	7.3	7.8	7.4	5.8
Government departments.....	26.8	36.7	49.5	49.9	38.6
<i>Highways, roads, bridges, etc.</i>	<i>11.1</i>	<i>5.1</i>	<i>8.3</i>	<i>9.1</i>	<i>8.8</i>
<i>Other</i>	<i>15.7</i>	<i>31.6</i>	<i>41.2</i>	<i>40.8</i>	<i>29.8</i>
Public investment — Total	35.8	47.6	70.0	67.5	52.4
Total private and public investment	117.5	133.2	157.0	160.2	162.2

D. New Brunswick
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	15.0	14.5	15.7	15.6	14.7
Manufacturing industries	17.5	13.7	10.9	8.6	12.1
Utility industries.....	24.2	27.1	19.0	22.9	28.2
Trade, finance, commercial and institutional services.....	15.6	16.2	23.9	21.5	26.9
Housing.....	19.7	12.4	16.1	18.7	30.8
Government departments.....	20.2	20.4	22.8	29.8	36.8
Total	112.2	104.3	108.4	117.1	149.5
Private investment — Total	77.0	68.3	71.2	68.9	82.9
Public enterprises ⁵	9.9	9.1	8.2	13.5	18.8
Public institutions ⁶	3.8	5.0	4.9	4.1	8.5
Government departments.....	21.5	21.9	24.1	30.6	39.3
<i>Highways, roads, bridges, etc.</i>	<i>7.2</i>	<i>7.4</i>	<i>10.2</i>	<i>9.0</i>	<i>8.6</i>
<i>Other</i>	<i>14.3</i>	<i>14.5</i>	<i>13.9</i>	<i>21.6</i>	<i>30.7</i>
Public investment — Total	35.2	36.0	37.2	48.2	66.6
Total private and public investment	112.2	104.3	108.4	117.1	149.5

1. Comparable data not available prior to 1951.

2. Preliminary estimate.

3. Beginning of year forecast.

4. Including the construction industry.

5. Includes publicly-owned public utility operations such as C.N.R., T.C.A., Nova Scotia Power Commission and New Brunswick Electric Power Commission.

6. Includes publicly-owned hospitals, universities, schools, etc.

TABLE 2. Private and Public New Investment, Provincial Totals, 1951-1955¹E. Quebec
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	108.6	128.9	173.4	147.6	140.7
Manufacturing industries	198.5	230.9	185.1	184.9	229.7
Utility industries.....	212.4	306.0	297.6	249.7	261.6
Trade, finance, commercial and institutional services.....	141.5	165.1	207.0	223.4	246.7
Housing.....	245.5	242.8	328.4	307.1	333.4
Government departments.....	158.7	209.2	182.9	190.2	181.6
Total	1,065.2	1,282.9	1,374.4	1,302.9	1,393.7
Private investment — Total	740.1	827.9	1,025.8	918.8	1,006.6
Public enterprises ⁵	132.0	189.6	123.6	148.6	162.9
Public institutions ⁶	29.1	48.5	38.5	44.9	39.2
Government departments.....	164.0	216.9	186.5	190.6	185.0
<i>Highways, roads, bridges, etc.</i>	71.9	99.4	73.6	77.1	66.7
<i>Other</i>	92.1	117.5	112.9	113.5	118.3
Public investment — Total	325.1	455.0	348.6	384.1	387.1
Total private and public investment	1,065.2	1,282.9	1,374.4	1,302.9	1,393.7

F. Ontario

(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	211.7	188.8	194.3	191.3	190.0
Manufacturing industries	395.2	477.3	499.4	403.3	365.5
Utility industries.....	361.1	397.1	444.0	401.2	400.2
Trade, finance, commercial and institutional services.....	254.9	230.9	324.0	372.2	416.6
Housing.....	333.3	309.8	399.9	478.2	540.0
Government departments.....	183.8	295.4	244.0	224.2	274.5
Total	1,740.0	1,899.3	2,105.6	2,070.4	2,186.8
Private investment — Total	1,261.8	1,300.1	1,464.4	1,500.5	1,495.2
Public enterprises ⁵	229.0	226.0	320.7	262.2	286.4
Public institutions ⁶	49.8	59.1	65.9	77.9	102.0
Government departments.....	199.4	314.1	254.6	229.8	303.2
<i>Highways, roads, bridges, etc.</i>	75.7	100.1	75.8	80.9	105.6
<i>Other</i>	123.7	214.0	178.8	148.9	197.6
Public investment — Total	478.2	599.2	641.2	569.9	691.6
Total private and public investment	1,740.0	1,899.3	2,105.6	2,070.4	2,186.8

1. Comparable data not available prior to 1951.

2. Preliminary estimate.

3. Beginning of year forecast.

4. Including the construction industry.

5. Includes publicly-owned public utility operations such as C.N.R., T.C.A., Quebec Hydro Electric Power Commission and Ontario Hydro Electric Power Commission.

6. Includes publicly-owned hospitals, universities, schools, etc.

TABLE 2. Private and Public New Investment, Provincial Totals, 1951-1955¹

G. Manitoba
(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	66.5	66.3	66.3	39.9	38.7
Manufacturing industries	17.6	11.8	11.8	30.3	25.6
Utility industries.....	46.6	58.6	70.3	72.9	66.2
Trade, finance, commercial and institutional services.....	32.8	22.5	34.8	37.6	38.1
Housing.....	37.8	38.0	52.0	57.3	57.7
Government departments.....	28.9	44.4	50.5	29.8	32.2
Total	230.2	241.6	285.7	267.8	258.5
Private investment — Total.....	170.6	165.3	190.2	186.7	175.6
Public enterprises ⁵	23.4	25.9	37.1	44.5	37.8
Public institutions ⁶	4.0	2.1	5.4	5.8	7.1
Government departments.....	32.2	48.3	53.0	30.8	38.0
<i>Highways, roads, bridges, etc.</i>	13.7	15.1	14.5	12.2	10.7
<i>Other</i>	18.5	33.2	38.5	18.6	27.3
Public investment — Total	59.6	76.3	95.5	81.1	82.9
Total private and public investment	230.2	241.6	285.7	267.8	258.5

H. Saskatchewan

(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	119.3	160.3	165.0	102.3	103.2
Manufacturing industries	13.2	9.7	17.9	14.0	6.8
Utility industries.....	36.1	45.7	52.7	103.2	77.4
Trade, finance, commercial and institutional services.....	27.3	27.3	38.5	41.8	36.9
Housing.....	21.3	33.0	46.5	53.8	44.9
Government departments.....	21.0	37.4	36.8	37.6	39.6
Total	238.2	313.4	357.4	352.7	308.8
Private investment — Total.....	190.6	243.4	280.6	255.7	216.6
Public enterprises ⁵	17.3	21.4	29.1	51.3	44.7
Public institutions ⁶	8.5	9.5	8.3	7.0	7.9
Government departments.....	21.8	39.1	39.4	38.7	39.6
<i>Highways, roads, bridges, etc.</i>	9.3	14.2	14.7	19.2	17.9
<i>Other</i>	12.5	24.9	24.7	19.5	21.7
Public investment — Total	47.6	70.0	76.8	97.0	92.2
Total private and public investment	238.2	313.4	357.4	352.7	308.8

1. Comparable data not available prior to 1951.

2. Preliminary estimate.

3. Beginning of year forecast.

4. Including the construction industry.

5. Includes publicly-owned public utility operations such as C.N.R., T.C.A., Manitoba Power Commission, Manitoba Telephone System, Saskatchewan Power Corporation and Saskatchewan Government Telephones.

6. Includes publicly-owned hospitals, universities, schools, etc.

TABLE 2. Private and Public New Investment, Provincial Totals, 1951-1955¹

I. Alberta

(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	192.7	216.1	222.4	172.9	224.8
Manufacturing industries.....	36.6	75.2	91.5	47.9	44.5
Utility industries.....	51.3	75.0	82.8	92.6	90.7
Trade, finance, commercial and institutional services.....	69.3	69.2	86.7	85.0	84.7
Housing.....	62.4	72.7	107.1	117.8	111.6
Government departments.....	74.1	93.5	138.6	95.5	102.9
Total	486.4	601.7	729.1	611.7	659.2
Private investment - Total.....	367.4	452.6	530.6	454.4	497.2
Public enterprises ⁵	19.8	26.0	32.9	33.3	31.8
Public institutions ⁶	19.0	24.2	22.8	23.6	23.7
Government departments.....	80.2	98.9	142.8	100.4	106.5
<i>Highways, roads, bridges, etc.</i>	34.7	40.7	48.1	44.0	49.3
<i>Other</i>	45.5	58.2	94.7	56.4	57.2
Public investment - Total	119.0	149.1	198.5	157.3	162.0
Total private and public investment	486.4	601.7	729.1	611.7	659.2

J. British Columbia⁷

(Millions of dollars)

Investment sector	1951	1952	1953	1954 ²	1955 ³
Primary industries ⁴	72.0	61.3	57.6	45.5	44.0
Manufacturing industries.....	91.4	121.1	125.0	87.1	99.7
Utility industries.....	134.0	209.7	198.5	136.1	149.6
Trade, finance, commercial and institutional services.....	73.1	57.8	75.6	84.5	96.8
Housing.....	80.5	81.8	89.4	102.9	114.1
Government departments.....	61.5	72.8	79.9	79.3	81.1
Total	512.5	604.5	626.0	535.4	585.3
Private investment - Total.....	401.7	482.5	494.7	400.2	436.1
Public enterprises ⁵	18.5	20.8	24.0	29.1	35.2
Public institutions ⁶	24.2	21.5	20.5	23.9	29.7
Government departments.....	68.1	79.7	86.8	82.2	84.3
<i>Highways, roads, bridges, etc.</i>	26.8	31.7	39.0	37.5	37.8
<i>Other</i>	41.3	48.0	47.8	44.7	46.5
Public investment - Total	110.8	122.0	131.3	135.2	149.2
Total private and public investment	512.5	604.5	626.0	535.4	585.3

1. Comparable data not available prior to 1951.

2. Preliminary estimate.

3. Beginning of year forecast.

4. Including the construction industry.

5. Includes publicly-owned public utility operations such as C.N.R., T.C.A., Alberta Government Telephones and British Columbia Power Commission.

6. Includes publicly-owned hospitals, universities, schools, etc.

7. Includes Yukon and North West Territories.

**TABLE 3. Private and Public New Investment, Federal, Provincial and Municipal, Canada,
Selected Years, 1946-1955**
(Millions of dollars)

No.	Investment sector	1946			1951		
		Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total
1	Private investment — Total	734.1	552.2	1,286.3	1,768.3	1,568.0	3,336.3
	Public investment — Federal:						
2	Public enterprises	22.0	18.1	40.1	28.9	78.7	107.6
3	Public institutions ³	—	—	—	—	—	—
	Government departments:						
4	Highways, roads, bridges, etc.	2.9	—	2.9	7.6	—	7.6
5	Other ⁴	85.8	12.5	98.3	239.8	27.0	267.2
6	Sub-total	110.7	30.6	141.3	276.3	105.7	382.0
	Public investment — Provincial:						
7	Public enterprises	28.9	5.3	34.2	168.3	97.0	265.3
	Public institutions:						
8	Hospitals and other health facilities	2.2	0.3	2.5	17.0	1.9	18.9
9	Educational institutions	5	5	5	9.4	1.5	10.9
10	Other ⁵	—	—	—	—	—	—
	Government departments:						
11	Highways, roads, bridges, etc.	80.9	—	80.9	165.9	—	165.9
12	Other	9.8	10.0	19.8	24.2	15.0	39.2
13	Sub-total	121.8	15.6	137.4	384.8	115.4	500.2
	Public investment — Municipal:						
14	Public enterprises	13.2	7.5	20.7	58.3	23.2	81.5
	Public institutions:						
15	Hospitals and other health facilities	5.8	1.1	6.9	8.7	1.9	10.6
16	Educational institutions	24.5	2.9	27.4	96.3	9.8	106.1
17	Other ⁶	—	—	—	—	—	—
	Government departments:						
18	Highways, roads, bridges, etc.	33.0	—	33.0	85.3	—	85.3
19	Other	30.9	19.1	50.0	55.7	18.0	73.7
20	Sub-total	107.4	30.6	138.0	304.3	52.9	357.2
21	Public investment — Total	339.9	76.8	416.7	965.4	274.0	1,239.4
22	Total private and public investment	1,074.0	629.0	1,703.0	2,733.7	1,842.0	4,575.7

1. Preliminary estimate.

2. Beginning of year forecast.

3. Included with Federal Government Departments.

4. Includes Federal Government Housing.

5. Included with Provincial Government Departments.

6. Included with Municipal Government Departments.

**TABLE 3. Private and Public New Investment, Federal, Provincial and Municipal, Canada,
Selected Years, 1946-1955**
(Millions of dollars)

1952			1953			1954 ¹			1955 ²			No.
Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total	
1,997.3	1,700.9	3,698.2	2,380.4	1,827.9	4,208.3	2,432.9	1,495.7	3,928.6	2,617.6	1,465.0	4,082.6	1
47.7	95.3	143.0	49.7	98.3	148.0	45.7	133.3	179.0	96.8	92.8	189.6	2
—	—	—	—	—	—	—	—	—	—	—	—	3
8.6	—	8.6	11.6	—	11.6	8.7	—	8.7	9.8	—	9.8	4
381.1	55.0	436.1	352.0	57.3	409.3	257.5	32.2	289.7	317.9	28.9	346.8	5
437.4	150.3	587.7	413.3	155.6	568.9	311.9	165.5	477.4	424.5	121.7	546.2	6
189.6	96.2	285.8	227.9	113.1	341.0	256.0	65.1	321.1	266.4	73.4	339.8	7
12.8	1.5	14.3	16.1	1.5	17.6	15.9	1.1	17.0	27.9	1.4	29.3	8
12.9	3.5	16.4	8.8	1.3	10.1	13.3	1.5	14.8	15.3	1.5	16.8	9
—	—	—	—	—	—	—	—	—	—	—	—	10
225.1	—	225.1	206.0	—	206.0	209.6	—	209.6	222.9	—	222.9	11
7.2	14.0	21.2	42.4	10.6	53.0	42.7	18.2	60.9	46.0	15.3	61.3	12
447.6	115.2	562.8	501.2	126.5	627.7	537.5	85.9	623.4	578.5	91.6	670.1	13
76.4	21.3	97.7	73.8	32.8	106.6	81.0	15.9	96.9	78.5	20.3	98.8	14
12.6	1.7	14.3	16.6	2.6	19.2	15.3	3.1	18.4	15.5	2.8	18.3	15
120.1	13.6	133.7	116.3	11.7	128.0	129.0	16.7	145.7	140.5	19.6	160.1	16
—	—	—	—	—	—	—	—	—	—	—	—	17
87.0	—	87.0	73.3	—	73.3	81.3	—	81.3	88.6	—	88.6	18
84.0	19.0	103.0	90.7	18.9	109.6	110.5	21.2	131.7	118.7	23.0	141.7	19
380.1	55.6	435.7	370.7	66.0	436.7	417.1	56.9	474.0	441.8	65.7	507.5	20
1,265.1	321.1	1,586.2	1,285.2	348.1	1,633.3	1,266.5	308.3	1,574.8	1,443.8	279.0	1,723.8	21
3,262.4	2,022.0	5,284.4	3,665.0	2,176.0	5,841.6	3,699.4	1,804.0	5,503.4	4,064.0	1,744.0	5,806.4	22

**TABLE 4. Private and Public Repair Expenditure, Federal, Provincial and Municipal, Canada,
Selected Years, 1946-1955**
(Millions of dollars)

No.	Investment sector	1946			1951		
		Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total
1	Private investment — Total.....	331.9	445.1	777.0	583.8	829.5	1,413.3
	Public Investment — Federal:						
2	Public enterprises	59.5	59.7	119.2	92.9	114.3	207.2
3	Public institutions ³	—	—	—	—	—	—
	Government departments:						
4	Highways, roads, bridges, etc.	1.0	—	1.0	2.3	—	2.3
5	Other ⁴	14.2	10.9	25.1	54.7	—	54.7
6	Sub-total	74.7	70.6	145.3	149.9	114.3	264.2
	Public investment — Provincial:						
7	Public enterprises	7.0	5.0	12.0	20.5	8.5	29.0
	Public institutions:						
8	Hospitals and other health facilities	1.1	0.2	1.3	3.0	0.7	3.7
9	Educational institutions	5	5	5	3.0	0.1	3.1
10	Other ⁵	—	—	—	—	—	—
	Government departments:						
11	Highways, roads, bridges, etc.	51.4	—	51.4	76.4	—	76.4
12	Other	6.7	5.0	11.7	10.6	—	10.6
13	Sub-total.....	66.2	10.2	76.4	113.5	9.3	122.8
	Public investment — Municipal:						
14	Public enterprises	9.7	9.6	19.3	14.6	12.7	27.3
	Public institutions:						
15	Hospitals and other health facilities	1.0	0.6	1.6	0.7	0.4	1.1
16	Educational institutions	5.0	0.7	5.7	12.5	1.8	14.3
17	Other ⁶	—	—	—	—	—	—
	Government departments:						
18	Highways, roads, bridges, etc.	27.5	—	27.5	30.6	—	30.6
19	Other	17.0	10.2	27.2	20.4	—	20.4
20	Sub-total	60.2	21.1	81.3	78.8	14.9	93.7
21	Public investment — Total	201.1	101.9	303.0	342.2	138.5	480.7
22	Total private and public investment	533.0	547.0	1,080.0	926.0	968.0	1,894.0

1. Preliminary estimate.

2. Beginning of year forecast.

3. Included with Federal Government Departments.

4. Includes Federal Government Housing.

5. Included with Provincial Government Departments.

6. Included with Municipal Government Departments.

**TABLE 4. Private and Public Repair Expenditure, Federal, Provincial and Municipal, Canada,
Selected Years, 1946-1955**
(Millions of dollars)

1952			1953			1954 ¹			1955 ²			No.
Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total	Construction	Machinery and equipment	Total	
585.6	931.6	1,517.2	619.1	974.7	1,593.8	617.4	911.6	1,529.0	614.9	906.3	1,521.2	1
107.1	129.0	236.1	105.9	130.1	236.0	110.5	115.7	226.2	105.9	103.4	209.3	2
-	-	-	-	-	-	-	-	-	-	-	-	3
2.4	-	2.4	8.0	-	8.0	4.0	-	4.0	3.8	-	3.8	4
35.6	-	35.6	32.6	-	32.6	33.2	-	33.2	33.0	-	33.0	5
145.1	129.0	274.1	146.5	130.1	276.6	147.7	115.7	263.4	142.7	103.4	246.1	6
16.9	13.8	30.7	22.3	16.7	39.0	21.1	16.1	37.2	21.0	16.5	37.5	7
2.9	0.5	3.4	1.1	0.2	1.3	3.6	0.4	4.0	3.8	0.5	4.3	8
2.8	0.2	3.0	2.9	0.2	3.1	2.1	0.3	2.4	2.9	0.3	3.2	9
-	-	-	-	-	-	-	-	-	-	-	-	10
74.7	-	74.7	79.0	-	79.0	77.6	-	77.6	81.0	-	81.0	11
5.3	-	5.3	13.9	-	13.9	22.6	-	22.6	23.1	-	23.1	12
102.6	14.5	117.1	119.2	17.1	136.3	127.0	16.8	143.8	131.8	17.3	149.1	13
8.5	2.2	10.7	9.3	1.5	10.8	10.6	1.6	12.2	9.9	1.6	11.5	14
0.8	0.8	1.6	0.8	0.7	1.5	0.9	0.6	1.5	1.0	0.5	1.5	15
12.4	1.9	14.3	14.0	1.9	15.9	14.5	2.7	17.2	15.3	2.9	18.2	16
-	-	-	-	-	-	-	-	-	-	-	-	17
38.9	-	38.9	36.1	-	36.1	45.5	-	45.5	47.9	-	47.9	18
18.1	-	18.1	27.0	-	27.0	37.4	-	37.4	37.5	-	37.5	19
78.7	4.9	83.6	87.2	4.1	91.3	108.9	4.9	113.8	111.6	5.0	116.6	20
326.4	148.4	474.8	352.9	151.3	504.2	383.6	137.4	521.0	386.1	125.7	511.8	21
912.0	1,080.0	1,992.0	972.0	1,126.0	2,098.0	1,001.0	1,049.0	2,050.0	1,001.0	1,032.0	2,033.0	22

